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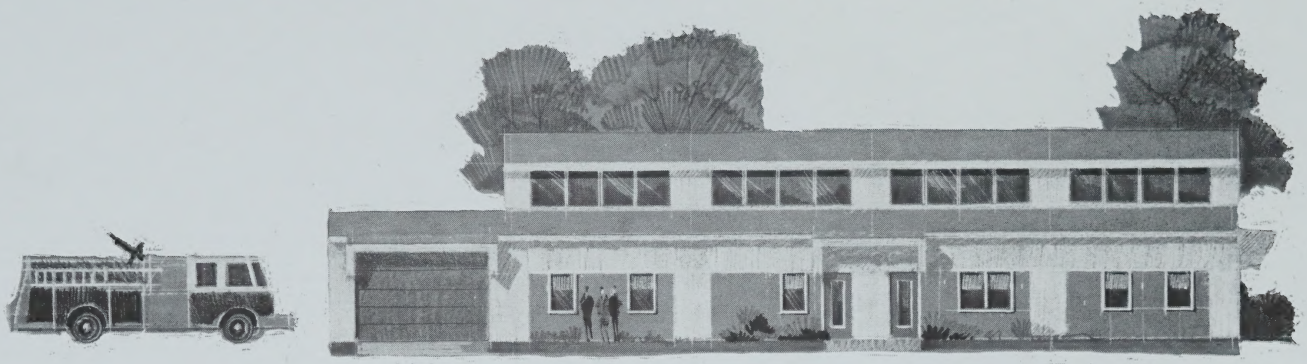
TOWN OF LOUDON

NEW HAMPSHIRE

ANNUAL REPORT

For The Year Ending
December 31, 1991



Annual Report

of the

Town of Loudon

of the

Selectmen, Treasurer, Town Clerk, Tax Collector,
Highway Agent, Librarian, Library Trustees,
Auditors, Trustees of Trust Funds,
Conservation Commission, Police Department,
Fire Department, Solid Waste & Recycling Committees,
Planning Board, Zoning Board of Adjustment,
Recreation Committee, Historical Society,
Economic Development Committee
Compliance/Health Officer

For the Year Ending

December 31, 1991

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TOWN OFFICERS

Moderator
David Larrabee — 1992

Selectmen
Mary Ann Steele, Chairman — 1992
Roger A. Maxfield — 1993
Raymond C. Cummings — 1994

Treasurer
Melanie Kiley — 1992

Town Clerk
Eileen Maxfield — 1994
Charlene Morin, Deputy — 1992

Tax Collector
Dorothy Mulkhey — 1992
Mary Maxfield, Deputy — 1992

Road Agent
John Rice

Board of Education
Laura Vincent — 1994
Philip Nadeau — 1993

Trustee of Trust Funds
Jack Willis — 1992
Roger Dow — 1993
Frank Tewksbury — 1994

Police Chief
Robert N. Fiske

Full Time Officers
Charles Morneau, Sergeant — Robert Krieger
Brian P. Milano

Special Police Officers
David J. Marcoux, Jason Fiske, Dwight Berry
Christopher Hodges, Elbridge Lapham, Jack Hoadley

Trustees of Maxfield Public Library
Doug Mahoney, Lisa Denningham, Michelle York

Librarian
Nancy W. Hendy

Auditors — 1991
Plodzik & Sanderson, Independent Auditors

Supervisors of the Checklist
Patricia Bigwood, Dorothy LaBonte, Dorothy A. Mulkhey

Representatives to the General Court
State Senator Gordon Humphrey
Richard Barbaria, Robert Lockwood, Henry Stapleton

Fire Department Officers
Lyford Merrow, II, Fire Chief — 798-4467
John Bush, Deputy Chief — 783-9884
Gere Flewelling, Deputy — 267-7053
Mark Johnson, Captain of Rescue Squad — 783-4836

Captains
Gary Burr, Michael LaBonte

Lieutenants
Robert Morin, Robert Wilcox, Rodney Phillips
Jeremy Chesley, Philip Mitchell

Fire Inspector
Gary French — 783-0014

Warden
Richard Wright

Deputy Wardens
Lyford Merrow, II, John Bush, Arthur Colby
Robert Wilcox, Gere Flewelling

Recreation Committee
Jennifer Johnson, Chairman, 1992 — Patricia Bigwood, 1992
Chuck Christy, 1992 — Eileen Maxfield, 1992
Charles Churchill, 1992 — Steve Esonis, 1992

Planning Board
Arthur McNeil, Chairman — 1992
Robert Cate, Vice Chairman, 1994
Roger Maxfield, Ex-Officio, 1993
Robert Ordway, 1992
Jonathan Huntington, 1993 — Gary Tasker, 1993
Frank Smith, 1994
Alan Everson, Alternate, 1992

Zoning Board of Adjustment
Roy Maxfield, Chairman, 1992
Bruce Mayberry, Vice Chairman, 1993
Jack Towle, 1992 — Mark Bennett, 1993 — Dave Germain, 1993

Solid Waste
Arthur Monty, Chairman, 1992
Arthur Colby, 1992 — Timothy Landry, 1992
Janet Darling, 1992 — John Rice, 1992 — Loren Butman, 1992

Recycling Committee
Ruth Nadeau, Co-Chairman — Dayne Hillsgrove, Co-Chairman
Loren Butman, Louise Greenfield
Dick Vincent, David Steele

Civil Defense
Roger A. Maxfield, Director

Board of Permit
Board of Selectmen, Planning Board, Zoning Board of Adjustment

Conservation Commission
Arthur Monty, Chairman, 1992
Edward Robinson, Vice Chairman, Treasurer, 1992
Lee Carbonneau, 1992 — Ted Clark, 1992 — Bea Hebert, 1992

Compliance Officer/Health Officer
Phil Mitchell

Welfare Officer
Mary Ann Steele — Janice Morin, Assistant

Loudon Economic Development Committee
William Schultz, Chairman, 1992
James Dyment, Vice Chairman, 1992
Alan Cushing, Secretary, 1992
Gary Tasker, Planning Board Advisor, 1992
Bruce Mayberry, Zoning Board Advisor, 1992
Arthur Fillmore, 1992 — David Larrabee, 1992 — Arthur Monty, 1992

Hardy Road District Commissioners
Terrance O'Brien, Chairman, 1992
Alan Cleland, 1993 — Philip Webster, 1994

Patricia Garvin, Clerk, 1992 — Nancy Lehoullier, Treasurer, 1992
Michael Garvin, Moderator, 1992

LOUDON TOWN WARRANT

State of New Hampshire

THE POLLS WILL BE OPEN FROM 9:00 A.M. to 7:00 P.M.

To the inhabitants of the Town of Loudon in the [L.S.] County of Merrimack in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Town Hall in said Loudon, N.H. on Tuesday, the tenth day of March, next at 9:00 of the clock in the forenoon, to act upon the following subjects:

Articles 1, 7, 11-13 and 16 will be by ballot vote on Tuesday, March 10, 1992, between the hours of 9:00 A.M. and 7:00 P.M. at the polls at the Loudon Town Hall.

ARTICLE 1. To choose all necessary Town Officers for the year ensuing.

Articles 2–6, 8–10, 14–15, and 17–20 will be taken up at the second session of the Annual Town Meeting on Saturday, March 14, 1992 at the Loudon Elementary School, at 9:00 A.M.

ARTICLE 2. To see if the Town will vote to authorize the Selectmen and the Town Treasurer to borrow on behalf of the Town, in anticipation of taxes, a sum or sums of money and to issue notes therefore to an aggregate principal amount not exceeding the total tax levy during the preceding financial year, said notes to be paid in 1992 from taxes collected during the current year.

ARTICLE 3. To see if the Town will vote to authorize the Selectmen to apply for, accept and expend without further action by the Town Meeting money from State, Federal or other governmental unit or private source which becomes available during the fiscal year. [Pursuant to RSA 31:95-b (Supp.)] This article shall: (1) be used only for legal purposes for which a town may appropriate money; (2) require the Selectmen to hold a prior public hearing on the action to be taken; (3) not require the expenditure of other town funds; (4) to exempt from all provisions of RSA 32 related to limitation and expenditure of town monies.

ARTICLE 4. To see if the Town will vote to authorize the Board of Selectmen to accept on behalf of the Town gifts, legacies and devises made to the town in trust for any public purpose as permitted by RSA 31:19.

ARTICLE 5. To see if the Town will vote to authorize the Selectmen to convey any real estate acquired by the town by tax collector's deed. Such conveyance shall be by deed following a public auction or the property may be sold by advertised sealed bids, or may be otherwise disposed of as justice may require, pursuant to RSA 80:80.

ARTICLE 6. To see if the Town will vote to raise and appropriate a sum not to exceed $17,000 for the purchase of a new police cruiser for the Police Department with funds to be withdrawn from the Police Capital Reserve Fund and to appoint the Board of Selectmen as agents to carry said purpose into effect.

ARTICLE 7. To see if the Town will vote to amend the Zoning Ordinance of the Town of Loudon by adopting the following amendment by adding a Section 503.3 to Article 503 to read:

> "Temporary camping or campgrounds are not permitted in any district except that of local civic organizations and youth groups which may be granted permission by applying to the Selectmen's Office. If such permission is granted, the Selectmen may impose such conditions and limitations that they deem necessary."

(by ballot, to be voted on Tuesday, March 10, 1992)

ARTICLE 8. To see if the Town will vote to raise and appropriate a sum not to exceed $5,500 for the purpose of resurfacing the Town tennis courts and basketball court, refurbishing the swing set and playground equipment and installing same at the Recreation Area, with such funds to be withdrawn from the Recreation Maintenance Trust Fund; and to appoint the Board of Selectmen as agents to carry such purpose into effect.

ARTICLE 9. To see if the town will vote to riase and appropriate a sum not to exceed $30,000 for the purpose of upgrading and repair of two bridges with such sums to be withdrawn from the Bridge Capital Reserve Fund, and to appoint the Board of Selectmen to act as agents to carry such purpose into effect.

ARTICLE 10. To see if the Town will vote to raise and appropriate the sum of $15,000 to be deposited in the Library Improvement Capital Reserve Fund, thereby increasing the annual appropriation to the Library Capital Reserve Fund from $10,000 per year to $25,000 per year.

ARTICLE 11. "Shall we adopt the provisions of RSA 466:30-a which shall make it unlawful for any dog to run at large, except when accompanied by the owner or custodian, and when used for hunting, herding, supervised competition and exhibition or training for such?" (by ballot, to be voted on Tuesday, March 10, 1992)

ARTICLE 12. "Are you in favor of adopting the provisions of R.S.A. 41:2a to establish a 3-year term for the Tax Collector? (by ballot, to be voted on Tuesday, March 10, 1992)

ARTICLE 13. "Are you in favor of adopting the provisions of R.S.A. 41:26b to establish a 3-year term for the Town Treasurer? (by ballot, to be voted on Tuesday, March 10, 1992)

ARTICLE 14. "Are you in favor of a full time police chief starting January 1993 with a salary range of $30,000 to $40,000 incorporated into the Town's 1993 annual operating budget?" (by petition)

ARTICLE 15. "Are you in favor of limiting the selectmen's position to two (2) consecutive terms at a time?" (by petition)

ARTICLE 16. "Are you in favor of increasing the Board of Selectmen to 5 members?" (by petition, to be voted on by ballot Tuesday, March 10, 1992)

ARTICLE 17. To see if the Town will vote to continue the contract with Raceway Ambulance, Inc., of Loudon, and to raise and appropriate the sum of thirty thousand dollars ($30,000.00 for that purpose, this amount being the same amount required by the contract since its inception in 1988). (by petition)

ARTICLE 18. To see if the Town will vote to adopt a unified Town/School District checklist for voters of the Town of Loudon and the Merrimack Valley School District, and further to authorize the Supervisors

of the Checklist for the Town of Loudon to make such additions, deletions or corrections to said unified checklist as are permitted and/or required by State Law.

ARTICLE 19. To raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriations of the same.

ARTICLE 20. To transact any other business that may legally come before said meeting.

Given under our hands and seal, this 24nd day of February, in the year of our Lord nineteen hundred and ninety-two.

Mary Ann Steele
Roger A. Maxfield
Raymond C. Cummings
Selectmen of Loudon

A true copy of Warrant — Attest:

Mary Ann Steele
Roger A. Maxfield
Raymond C. Cummings
Selectmen of Loudon

TOWN OF LOUDON. N.H.
1992 BUDGET PREPARATION REPORT
SIXTH DRAFT

ACCOUNT NUMBER / DESCRIPTION	1990 ADOPTED BUDGET	1990 ACTUAL REV/EXP	1991 ADOPTED BUDGET	1991 ACTUAL REV/EXP	1992 PROPOSED BUDGET
FUND 01 GENERAL FUND					
01-40000-000-000 OVERLAY-REFUNDS	44477.00	46827.33	0.00	0.00	28447.00
TOTALS- SOURCE CODE 40000 :	44477.00	46827.33	0.00	0.00	28447.00
01-41301-100-110 SELECTMEN - SALARIES	12600.00	12600.00	13500.00	13500.00	14250.00
01-41301-100-120 SELECTMEN - PT OFFICE HELP	3750.00	3177.00	3750.00	3079.25	3000.00
01-41301-110-150 SELECTMEN'S OFFICE - WAGES	39000.00	39153.00	41508.00	40935.71	41508.00
TOTALS- SOURCE CODE 41301 :	55350.00	54930.00	58758.00	57514.96	58758.00
01-41304-100-190 HISTORICAL SOCIETY	500.00	483.68	500.00	465.00	500.00
01-41304-100-191 CONSERVATION COMMISSION	381.00	416.00	610.00	338.00	500.00
TOTALS- SOURCE CODE 41304 :	881.00	899.68	1110.00	803.00	1000.00
01-41309-100-190 SELECTMEN - MILEAGE/TRAVEL	75.00	95.00	150.00	246.75	150.00
01-41309-300-341 SELECTMEN - TELEPHONE	1200.00	1201.41	1500.00	1392.37	1500.00
01-41309-300-342 SELECTMEN - DATA PROCESSING	4600.00	3750.98	4600.00	1553.00	3600.00
01-41309-500-550 SELECTMEN - PRINTING	5000.00	4688.06	5000.00	4438.80	5000.00
01-41309-500-560 SELECTMEN - DUES	1500.00	1182.11	1500.00	1357.97	1500.00
01-41309-600-620 SELECTMEN - OFFICE SUPPLIES	4000.00	3294.61	4000.00	2541.19	3100.00

1992 BUDGET PREPARATION REPORT
SIXTH DRAFT

ACCOUNT NUMBER / DESCRIPTION	1990 ADOPTED BUDGET	1990 ACTUAL REV/EXP	1991 ADOPTED BUDGET	1991 ACTUAL REV/EXP	1992 PROPOSED BUDGET
01-41309-600-625 SELECTMEN - POSTAGE	4000.00	3059.75	4000.00	2040.66	3500.00
01-41309-600-670 SELECTMEN - PUBLICATIONS	650.00	649.80	650.00	1923.47	650.00
01-41309-600-690 COMPUTER UPDATES & SUPPLIES	3500.00	3545.65	3500.00	3356.90	3500.00
01-41309-800-810 SELECTMEN - REGISTRY OF DEEDS	500.00	289.00	400.00	174.74	300.00
01-41309-800-888 SELECTMEN - ADVERTISING	1000.00	506.00	700.00	695.14	700.00
TOTALS- SOURCE CODE 41309 :	26025.00	22262.37	26000.00	19520.99	23500.00
01-41401-100-120 DEPUTY TOWN CLERK - WAGES	2000.00	1823.50	2000.00	1680.77	2000.00
01-41401-100-130 TOWN CLERK - SALARY	1500.00	1500.00	1500.00	1500.00	1545.00
01-41401-100-190 TOWN CLERK - FEES	16200.00	16412.00	18700.00	16749.75	18700.00
01-41401-300-341 TOWN CLERK - TELEPHONE	275.00	330.68	350.00	346.29	350.00
01-41401-300-342 TOWN CLERK - DATA PROCESSING	0.00	0.00	10.00	0.00	10.00
01-41401-300-343 TOWN CLERK - COMPUTER PACKAGE	0.00	0.00	6875.00	5618.00	0.00
01-41401-500-550 TOWN CLERK - PRINTING	0.00	0.00	10.00	0.00	10.00
01-41401-500-560 TOWN CLERK - DUES & SEMINARS	400.00	22.00	400.00	30.00	100.00
01-41401-600-620 TOWN CLERK - SUPPLIES/TYPEWRIT	1000.00	737.09	1200.00	497.25	1250.00
01-41401-600-625 TOWN CLERK - POSTAGE	0.00	0.00	100.00	0.00	55.00
01-41401-600-670 TOWN CLERK - PUBLICATIONS	550.00	375.64	400.00	263.00	400.00
01-41401-800-810 TOWN CLERK - REGISTRY OF DEEDS	150.00	0.00	150.00	0.00	0.00
01-41401-800-820 VITAL STATISTICS - MISC. ITEMS	50.00	0.00	50.00	0.00	50.00
01-41401-800-888 TOWN CLERK - ADVERTISING	100.00	0.00	100.00	144.54	100.00
01-41401-800-889 DOG LICENSES	500.00	303.00	500.00	178.50	330.00
TOTALS- SOURCE CODE 41401 :	22725.00	21503.91	32345.00	27008.10	24900.00

01-41403-000-130 ELECTION OFFICIAL - SALARY	1450.00	1447.79	1000.00	1107.00	2000.00
01-41403-500-550 ELECTIONS - PRINTING	550.00	525.15	500.00	357.36	500.00
01-41403-600-625 ELECTIONS - POSTAGE	0.00	0.00	500.00	0.00	500.00
01-41403-600-690 ELECTION - MEALS	1000.00	1150.00	500.00	450.00	400.00
01-41403-800-888 ELECTION - ADVERTISING	50.00	79.29	50.00	83.22	100.00
TOTALS- SOURCE CODE 41403 :	3050.00	3202.23	2550.00	1997.58	3500.00
FUND 01 GENERAL FUND					
01-41501-100-130 TRUSTEES TRUST FUNDS - SALARY	450.00	300.00	450.00	300.00	450.00
01-41501-800-830 TRUST FUNDS - SAFETY DEP. BOX	0.00	0.00	50.00	0.00	50.00
TOTALS- SOURCE CODE 41501 :	450.00	300.00	500.00	300.00	500.00
01-41502-300-301 TOWN AUDITORS	10235.90	9434.80	5800.00	5200.00	6400.00
TOTALS- SOURCE CODE 41502 :	10235.90	9434.80	5800.00	5200.00	6400.00
01-41503-300-310 TAX MAP PREPARATION	10000.00	10547.45	9000.00	8758.20	8000.00
01-41503-300-612 ASSESSMENTS	7000.00	9022.00	7000.00	6392.00	7000.00
TOTALS- SOURCE CODE 41503 :	17000.00	19569.45	16000.00	15150.20	15000.00
01-41504-000-130 TAX COLLECTOR - SALARY	12000.00	12000.00	12600.00	12600.00	12960.00
01-41504-100-120 DEPUTY TAX COLLECTOR - WAGES	3500.00	4074.00	3500.00	2896.14	3500.00
01-41504-100-190 TAX COLLECTOR - FEES	50.00	46.00	0.00	0.00	0.00
01-41504-300-341 TAX COLLECTOR - TELEPHONE	300.00	332.28	400.00	479.41	500.00
01-41504-300-342 TAX COLLECTOR-DATA PROCESSING	0.00	0.00	10.00	75.00	75.00
01-41504-500-550 TAX COLLECTOR - PRINTING	200.00	562.94	500.00	349.15	500.00
01-41504-500-560 TAX COLLECTOR - DUES	0.00	15.00	25.00	15.00	25.00
01-41504-600-620 TAX COLLECTOR - OFFICE SUPPLY	1450.00	1623.57	1650.00	626.64	1240.00
01-41504-600-625 TAX COLLECTOR - POSTAGE	1000.00	1028.00	1500.00	1460.19	1500.00
01-41504-800-810 TAX COLLECTOR - REGISTRY DEEDS	1000.00	1130.75	1200.00	1401.78	1450.00
01-41504-800-840 TAX COLLECTOR - SEMINARS/TRNG	300.00	12.00	400.00	441.00	750.00
01-41504-800-888 TAX COLLECTOR - ADVERTISING	100.00	0.00	0.00	0.00	0.00
TOTALS- SOURCE CODE 41504 :	19900.00	20824.54	21785.00	20344.31	22500.00

1992 BUDGET PREPARATION REPORT
SIXTH DRAFT

ACCOUNT NUMBER / DESCRIPTION	1990 ADOPTED BUDGET	1990 ACTUAL REV/EXP	1991 ADOPTED BUDGET	1991 ACTUAL REV/EXP	1992 PROPOSED BUDGET
01-41505-100-130 TREASURER - SALARY	3600.00	3600.00	3780.00	3780.00	3900.00
01-41505-300-340 BANK CHARGE FOR DEP. SLIPS	25.00	18.88	25.00	0.00	25.00
01-41505-500-550 TREASURER - PRINTING	0.00	0.00	0.00	60.50	75.00
01-41505-600-620 TREASURER-OFF SUPP./FIRE FILE	200.00	103.09	500.00	21.40	730.00
TOTALS- SOURCE CODE 41505 :	3825.00	3721.97	4305.00	3861.90	4730.00
01-41531-300-320 SELECTMEN - LEGAL SERVICES	20000.00	11946.57	20000.00	19303.89	20000.00
TOTALS- SOURCE CODE 41531 :	20000.00	11946.57	20000.00	19303.89	20000.00
01-41552-200-220 FICA - TOWNS SHARE	25000.00	27060.44	25000.00	19203.30	23000.00
01-41552-200-225 MEDICARE - TOWN SHARE	1000.00	1056.66	6000.00	6427.16	7000.00
01-41552-200-230 POLICE RETIREMENT	5000.00	4762.16	5200.00	4537.25	5000.00
TOTALS- SOURCE CODE 41552 :	31000.00	32879.26	36200.00	30167.71	35000.00
01-41911-100-120 PLANNING BOARD SECRETARY WAGES	6123.00	6177.56	5390.00	5314.92	5390.00
01-41911-100-130 PLANNING BOARD - SALARIES	1400.00	1300.00	1400.00	1300.00	1400.00
01-41911-100-150 PLANNING BOARD - MASTER PLAN	8000.00	2058.50	6560.00	2164.11	7000.00
01-41911-300-320 PLANNING BOARD - LEGAL CONSULT	0.00	0.00	1250.00	243.00	0.00
01-41911-300-341 PLANNING BOARD - TELEPHONE	180.00	222.93	250.00	279.26	280.00
01-41911-300-343 PLANNING/ZBA COMPUTER PACKAGE	0.00	0.00	1500.00	1500.00	0.00
01-41911-500-550 PLANNING BOARD - PRINTING	800.00	800.00	500.00	319.25	350.00
01-41911-600-620 PLANNING BOARD - OFFICE SUPPLY	500.00	442.42	500.00	482.13	500.00

01-41911-600-625 PLANNING BOARD - POSTAGE	1000.00	800.00	1000.00	222.86	250.00
01-41911-600-670 PLANNING BOARD - PUBLICATIONS	500.00	450.84	500.00	278.00	300.00
FUND 01 GENERAL FUND					
01-41911-800-810 PLANNING BOARD - REGISTRY DEED	500.00	490.50	500.00	594.29	600.00
01-41911-800-840 PLANNING BOARD - SEMINARS	200.00	200.00	200.00	113.78	150.00
01-41911-800-888 PLANNING BOARD - ADVERTISING	600.00	290.61	600.00	363.76	400.00
TOTALS- SOURCE CODE 41911 :	19803.00	13233.36	20150.00	13175.36	16620.00
01-41913-100-120 ZBA - SECRETARY WAGES	6123.00	6177.64	5390.00	5314.92	3800.00
01-41913-100-130 ZBA - SALARY	1400.00	1200.00	1400.00	1000.00	1400.00
01-41913-300-320 ZBA - LEGAL CONSULTANTS	0.00	1812.55	1250.00	-1351.55	520.00
01-41913-300-341 ZBA - TELEPHONE	180.00	222.95	250.00	279.29	300.00
01-41913-500-550 ZBA - PRINTING	500.00	500.00	500.00	131.25	200.00
01-41913-600-620 ZBA - OFFICE SUPPLIES	500.00	354.79	500.00	366.29	400.00
01-41913-600-625 ZBA - POSTAGE	0.00	0.00	0.00	222.87	280.00
01-41913-600-670 ZBA - PUBLICATIONS	200.00	217.52	200.00	15.99	200.00
01-41913-800-840 ZBA - SEMINARS	200.00	200.00	200.00	13.78	150.00
01-41913-800-888 ZBA - ADVERTISING	500.00	242.85	500.00	222.84	250.00
TOTALS- SOURCE CODE 41913 :	9603.00	10928.30	10190.00	6215.68	7500.00
01-41941-100-120 TOWN OFFICE - CLEANING	1750.00	1653.21	2000.00	2439.77	2500.00
01-41941-400-401 TOWN OFFICES - ELECTRICITY	1500.00	1490.42	1700.00	796.33	1700.00
01-41941-400-402 MAINTENANCE EQUIPMENT	0.00	0.00	0.00	0.00	500.00
01-41941-400-410 TOWN - STREET LIGHTING	3200.00	3021.36	3200.00	3583.42	3600.00
01-41941-400-411 TOWN OFFICES - NATURAL GAS	3000.00	2262.74	3000.00	2236.86	2500.00
01-41941-400-430 TOWN OFFICES REPAIRS	6200.00	4439.19	5000.00	224.30	1000.00
01-41941-400-431 BLDG RENOV/REPAIR/STORM WINDOW	5000.00	1214.74	0.00	130.07	1400.00
01-41941-400-490 TOWN - TOWN BUILDING EXPENSES	7500.00	6884.95	7500.00	7186.23	6100.00
01-41941-400-491 OLD FIRE STATION EXPENSES	0.00	0.00	0.00	0.00	5700.00
TOTALS- SOURCE CODE 41941 :	28150.00	20966.61	22400.00	16596.98	25000.00

1992 BUDGET PREPARATION REPORT
SIXTH DRAFT

ACCOUNT NUMBER / DESCRIPTION	1990 ADOPTED BUDGET	1990 ACTUAL REV/EXP	1991 ADOPTED BUDGET	1991 ACTUAL REV/EXP	1992 PROPOSED BUDGET
01-41951-400-490 TOWN - CEMETERIES	1500.00	1187.56	1500.00	1959.93	1500.00
TOTALS- SOURCE CODE 41951 :	1500.00	1187.56	1500.00	1959.93	1500.00
01-41969-200-210 TOWN - BC/BS	40220.00	37427.02	44200.00	43986.92	46000.00
01-41969-200-219 BENEFITS-COBRA	11250.00	9838.73	17000.00	11528.56	13500.00
01-41969-200-250 UNEMPLOYMENT	1250.00	1375.01	1250.00	1541.15	1600.00
01-41969-200-260 WORKER'S COMPENSATION	35000.00	23606.96	3659.00	9489.15	10000.00
01-41969-500-520 INSURANCE	40780.00	40780.00	40780.00	46736.70	48000.00
TOTALS- SOURCE CODE 41969 :	128500.00	113027.72	106889.00	113282.48	119100.00
01-41991-000-000 CANTERBURY TAXES	60.00	37.00	60.00	41.00	50.00
01-41991-000-001 CONCORD TAXES	50.00	351.33	350.00	320.64	50.00
TOTALS- SOURCE CODE 41991 :	110.00	388.33	410.00	361.64	100.00
01-42100-100-110 PD - REGULAR SALARIES	84200.00	83438.00	83500.00	83119.97	87000.00
01-42100-100-120 PD - WAGES PT SECRETARY	2500.00	1470.00	3640.00	2681.00	3000.00
01-42100-100-150 PD - WAGES. PART TIME	7000.00	7616.00	11816.00	9896.50	11816.00
01-42100-100-190 PD - WAGES DISPATCH	12000.00	11549.00	12000.00	11143.00	12000.00
01-42100-200-290 PD - UNIFORMS	1200.00	1345.52	1200.00	651.65	1200.00
01-42100-300-341 PD - TELEPHONE	1600.00	1582.33	1600.00	1178.95	1500.00
01-42100-300-350 PD - MEDICAL	50.00	50.00	50.00	50.00	50.00

FUND 01 GENERAL FUND

01-42100-300-390 PD - PROSECUTION	10000.00	7499.98	10000.00	9999.96	12000.00
01-42100-400-410 PD - ELECTRICITY / LIGHTS	900.00	751.66	900.00	736.38	900.00
01-42100-400-411 PD - NATURAL GAS	1600.00	1396.29	1600.00	1203.27	1600.00
01-42100-500-550 PD - PRINTING	300.00	42.00	300.00	69.50	200.00
01-42100-500-560 PD - DUES/SUBSCRIPTIONS	170.00	120.50	170.00	135.12	170.00
01-42100-600-620 PD - OFFICE SUPPLIES	1000.00	967.17	1000.00	900.22	1000.00
01-42100-600-625 PD - POSTAGE	150.00	154.95	150.00	74.40	150.00
01-42100-600-630 PD - RADIO REPAIRS	600.00	327.98	600.00	114.00	500.00
01-42100-600-635 PD - GASOLINE	5300.00	7725.43	7000.00	7591.41	8000.00
01-42100-600-660 PD - VEHICLE REPAIR	2000.00	3017.51	2000.00	2765.37	2500.00
01-42100-600-680 PD - PETTY CASH EXPENDITURES	200.00	130.28	200.00	159.28	200.00
01-42100-600-690 PD - AMMUNITION	200.00	159.75	200.00	162.00	200.00
01-42100-700-730 PD - TIRES	750.00	864.76	750.00	981.14	1000.00
01-42100-700-740 PD - NEW EQUIPMENT	2912.00	4554.03	2912.00	418.47	2884.00
01-42100-800-840 PD - TRAINING/SEMINARS	0.00	0.00	2000.00	0.00	1800.00
01-42100-800-860 PD - OUTSIDE SERVICES	100.00	290.40	100.00	227.67	250.00
01-42100-800-888 PD - ADVERTISING	80.00	54.80	80.00	0.00	80.00
TOTALS- SOURCE CODE 42100 :	134812.00	135108.34	143768.00	134259.26	150000.00
01-42106-100-120 SPECIAL EVENTS POLICE DEPT	25000.00	75487.52	100000.00	74197.64	100000.00
01-42106-100-121 SPECIAL EVENTS FIRE DEPT	7500.00	9139.68	12000.00	6433.60	12000.00
01-42106-200-220 SPECIAL EVENTS - FICA PD&FD	0.00	0.00	9070.00	3849.72	9070.00
TOTALS- SOURCE CODE 42106 :	32500.00	84627.20	121070.00	84480.96	121070.00
01-42107-000-000 MUNICIPAL BUILDING STUDY ENG.	0.00	0.00	1745.00	1750.00	0.00
01-42107-000-001 SAFETY BUILDING	0.00	0.00	325000.00	0.00	320000.00
01-42107-000-002 SAFETY BUILDING-ENGINEERING	0.00	0.00	0.00	0.00	5000.00
TOTALS- SOURCE CODE 42107 :	0.00	0.00	326745.00	1750.00	325000.00

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01-42150-100-120 HEALTH DEPT. - WAGES	200.00	0.00	300.00	356.50	450.00
01-42150-100-190 HEALTH DEPT. - MILEAGE	0.00	0.00	50.00	50.25	75.00
TOTALS- SOURCE CODE 42150 :	200.00	0.00	350.00	406.75	525.00
01-42151-300-350 HEALTH - CONCORD VNA	5000.00	5000.00	4166.00	4166.00	4250.00
TOTALS- SOURCE CODE 42151 :	5000.00	5000.00	4166.00	4166.00	4250.00
01-42200-100-120 FD - FIRE CODE ENFORCEMENT	1200.00	1175.25	1500.00	1393.78	1500.00
01-42200-100-190 FD - DISPATCH	8000.00	7910.40	9400.00	9665.00	9400.00
01-42200-100-191 FD - CHIEF'S EXPENSES	600.00	582.64	750.00	608.57	750.00
01-42200-300-341 FD - TELEPHONE	200.00	253.93	200.00	440.92	200.00
01-42200-300-350 FD - MEDICAL EXPENSES	1200.00	755.59	800.00	726.87	800.00
01-42200-300-351 FD - HEPATITIS VACCINE	750.00	711.25	1000.00	1204.92	1000.00
01-42200-400-410 FD - ELECTRICITY	1000.00	1291.93	1500.00	1214.16	1500.00
01-42200-400-411 FD - FUEL OIL	2400.00	3111.06	3000.00	2041.80	3000.00
01-42200-400-430 FD - BUILDING MAINT.	2000.00	2697.71	1000.00	851.71	1000.00
01-42200-600-630 FD - RADIO MAINT.	2200.00	2262.52	2500.00	2810.64	2500.00
01-42200-600-635 FD - GAS/OIL	1200.00	1851.56	1500.00	1183.08	1500.00
01-42200-600-660 FD - TRUCK MAINT.	5500.00	7911.74	6500.00	10549.15	6500.00
01-42200-600-690 FD - MISC.	0.00	217.40	0.00	0.00	0.00

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01-42200-700-740 FD - NEW EQUIPMENT	2300.00	1984.56	2300.00	1306.41	2300.00
01-42200-700-742 FD - HOSE	1500.00	1746.00	1200.00	1123.33	1200.00
01-42200-700-743 FD - NEW RADIO	2500.00	2516.75	1000.00	1000.00	1000.00
01-42200-700-744 FD - RESCUE EQUIPMENT	1500.00	909.67	750.00	723.70	750.00
01-42200-700-745 FD - PROTECTIVE CLOTHING	2800.00	3120.09	2200.00	2297.15	2300.00
01-42200-800-840 FD - TRAINING	1500.00	1870.60	3500.00	3414.27	3500.00
01-42200-800-841 FD - FIRE PREVENTION	300.00	257.55	300.00	266.46	300.00
01-42200-800-860 FD - EQUIPMENT MAINT.	1000.00	520.53	1000.00	901.52	1000.00
01-42200-800-870 FD - EQUIPMENT TESTING	1000.00	0.00	1000.00	715.08	1000.00
TOTALS- SOURCE CODE 42200 :	40650.00	43658.73	42900.00	44438.52	43000.00
01-42400-100-120 COMPLIANCE - WAGES	4500.00	1798.00	3500.00	1747.50	2500.00
01-42400-100-190 COMPLIANCE - MILEAGE/TRAVEL	750.00	211.00	400.00	269.50	350.00
01-42400-600-620 COMPLIANCE - OFFICE SUPPLIES	250.00	112.72	300.00	769.24	300.00
TOTALS- SOURCE CODE 42400 :	5500.00	2121.72	4200.00	2786.24	3150.00
01-42901-100-190 CIVIL DEFENSE	25.00	0.00	25.00	0.00	25.00
TOTALS- SOURCE CODE 42901 :	25.00	0.00	25.00	0.00	25.00
01-42904-100-120 FOREST FIRE WAGES	1000.00	696.89	1000.00	2076.54	2000.00
01-42904-400-440 FOREST FIRE - EQUIP. RENTAL	0.00	0.00	0.00	0.00	0.00
01-42904-600-690 FOREST FIRE - FOOD	100.00	27.21	100.00	0.00	200.00
01-42904-700-741 FOREST FIRES - EQUIP. REPLACE	200.00	32.00	200.00	967.30	200.00
TOTALS- SOURCE CODE 42904 :	1300.00	756.10	1300.00	3043.84	2400.00
01-43119-100-110 HIGHWAY - WAGES	130460.00	125076.83	119410.00	125830.67	125380.00
01-43119-100-140 HIGHWAY OVERTIME (SNOW)	3500.00	2363.83	9000.00	8900.60	9450.00
01-43119-300-341 HIGHWAY - TELEPHONE	1200.00	1242.92	1100.00	811.03	1100.00

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01-43119-400-410 HWY - ELECTRICITY	2000.00	1827.34	2000.00	1634.16	2000.00
01-43119-400-440 HWY - EQUIPMENT RENTAL	5000.00	3881.00	5000.00	3170.00	5000.00
01-43119-600-610 HWY - MISC SHOP SUPPLIES/TOOLS	12000.00	11196.90	12000.00	11703.82	12000.00
01-43119-600-611 HWY - SIGNS	1000.00	1217.71	1500.00	852.09	1500.00
01-43119-600-612 HWY - PARTS #1	1000.00	65.36	2000.00	1554.80	1500.00
01-43119-600-613 HWY - PARTS #2	2000.00	946.45	2000.00	2043.09	1500.00
01-43119-600-614 HWY - PARTS #3	2000.00	1579.57	2000.00	3063.77	1500.00
01-43119-600-615 HWY - PARTS #4	2000.00	1841.44	2000.00	819.93	1500.00
01-43119-600-616 HWY PARTS - GRADER	2000.00	2005.77	2000.00	2705.44	1500.00
01-43119-600-617 HWY - PARTS LOADER	2000.00	1912.00	2000.00	1054.88	1500.00
01-43119-600-618 HWY - PARTS SANDERS	2000.00	183.76	2000.00	1158.79	1500.00
01-43119-600-619 HWY - PARTS TRACTOR	2000.00	1399.28	2000.00	346.15	1500.00
01-43119-600-621 HWY - PARTS DOZER	1000.00	267.22	2000.00	451.54	1500.00
01-43119-600-622 HWY - PARTS MISC.	3000.00	3768.75	2000.00	7793.20	6500.00
01-43119-600-635 HIGHWAY - GAS & OIL	15474.00	18273.40	20000.00	13845.09	20000.00
01-43119-600-660 HWY - REPAIR TRUCK #1	500.00	0.00	1000.00	278.45	1000.00
01-43119-600-661 HWY - REPAIR TRUCK #2	500.00	0.00	1000.00	3287.78	1000.00
01-43119-600-662 HWY - REPAIR TRUCK #3	1000.00	0.00	1000.00	390.32	1000.00
01-43119-600-663 HWY - REPAIR TRUCK #4	1000.00	0.00	1000.00	278.44	1000.00
01-43119-600-664 HWY - REPAIR GRADER	1000.00	314.60	1000.00	278.44	1000.00
01-43119-600-665 HWY - REPAIR LOADER	1000.00	0.00	1000.00	278.47	1000.00

FUND 01 GENERAL FUND

01-43119-600-666 HWY - REPAIR SANDERS	1000.00	0.00	1000.00	0.00	1000.00
01-43119-600-667 HWY - REPAIR TRACTORS	1000.00	0.00	1000.00	0.00	1000.00
01-43119-600-668 HWY - REPAIR DOZER	1000.00	170.00	1000.00	0.00	1000.00
01-43119-600-669 HWY - REPAIR MISC.	800.00	57.70	1000.00	212.48	1000.00
01-43119-700-710 ROAD MAINT. & REPAIRS	22000.00	15444.58	10000.00	11601.28	10000.00
01-43119-800-840 HWY - TRAINING & SEMINARS	300.00	216.00	300.00	63.00	300.00
01-43119-800-888 HWY - ADVERTISING	200.00	52.36	200.00	0.00	200.00
TOTALS- SOURCE CODE 43119 :	220934.00	195304.77	210510.00	204407.71	216930.00
01-43120-900-001 HWY/BLOCK GRANT - EQUIPMENT	5000.00	3906.00	5000.00	8188.00	5000.00
01-43120-900-002 HWY/BLOCK GRANT - SALT	18835.00	21547.79	18822.00	18359.07	18822.23
01-43120-900-003 HWY/BLOCK GRANT- SAND	6000.00	5154.75	6000.00	3333.08	6000.00
01-43120-900-004 HWY/BLOCK GRANT - CRSH GRAVEL	8200.00	8179.31	8200.00	4347.31	8200.00
01-43120-900-005 HWY/BLOCK GRANT - BANK GRAVEL	3000.00	2594.00	3000.00	1367.72	3000.00
01-43120-900-006 HWY/BLOCK GRANT - CRSHD STONE	1000.00	653.15	1000.00	0.00	1000.00
01-43120-900-007 HWY/BLOCK GRANT -OIL	21000.00	21000.00	21000.00	21000.00	21000.00
01-43120-900-008 HWY/BLOCK GRANT - ASPHALT	8000.00	8000.00	8000.00	8737.38	13720.00
01-43120-900-009 HWY/BLOCK GRANT - CULVERTS	1850.00	1850.00	1850.00	2550.72	1850.00
01-43120-900-010 HWY/BLOCK GRANT - MISC.	1583.00	2467.57	1583.00	1633.10	1583.00
TOTALS- SOURCE CODE 43120 :	74468.00	75352.57	74455.00	69516.38	80175.23
01-43241-100-110 SOLID WASTE - WAGES	16500.00	13472.61	13020.00	13442.45	17740.00
01-43241-100-120 RECYCLING - PT WAGES	0.00	0.00	3300.00	2908.50	3300.00
01-43241-300-341 LANDFILL - TELEPHONE	0.00	0.00	250.00	383.74	250.00
01-43241-400-410 LANDFILL - ELECTRICITY	1100.00	1145.27	1600.00	2584.78	2600.00
01-43241-400-411 SOLID WASTE - HEAT LP	200.00	233.12	250.00	355.54	250.00
01-43241-500-560 SOLID WASTE - DUES	3700.00	0.00	0.00	0.00	0.00

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01-43241-600-636 LANDFILL - DIESEL FUEL	2300.00	2517.88	2600.00	2186.45	2600.00
01-43241-600-665 LANDFILL - REPAIR LOADER	0.00	0.00	700.00	143.00	700.00
01-43241-600-666 LANDFILL - REPAIR WHITE TRUCK	3000.00	2982.11	3000.00	1817.24	3000.00
01-43241-600-668 LANDFILL - REPAIR DOZER	700.00	674.88	500.00	500.00	500.00
01-43241-600-690 LANDFILL - COMMITTEE EXPENSES	1600.00	1740.40	1600.00	1530.26	1600.00
01-43241-800-880 TIPPING FEES	70000.00	69576.20	74000.00	69187.08	73222.00
01-43241-800-881 HAULING FEES	3000.00	5205.75	6000.00	1028.00	2500.00
01-43241-800-882 STEEL & TIRE DISPOSAL	5000.00	5000.00	4000.00	4000.00	4000.00
01-43241-800-888 SOLID WASTE - ADVERTISING	100.00	0.00	100.00	489.17	400.00
01-43241-800-889 SOLID WASTE - EQUIPMENT	0.00	0.00	0.00	0.00	4000.00
TOTALS- SOURCE CODE 43241 :	107200.00	102548.22	110920.00	100556.21	116662.00
01-44140-300-352 ANIMAL CONTROL	600.00	600.00	780.00	780.00	720.00
TOTALS- SOURCE CODE 44140 :	600.00	600.00	780.00	780.00	720.00
01-44190-300-353 COMMUNITY ACTION PROGRAM	2834.00	2767.00	2976.00	4393.00	3050.00
TOTALS- SOURCE CODE 44190 :	2834.00	2767.00	2976.00	4393.00	3050.00
01-44420-100-120 WELFARE WORKFARE	0.00	0.00	1200.00	1083.25	1200.00
01-44420-100-190 WELFARE - MILEAGE	0.00	0.00	100.00	0.00	100.00
01-44420-300-341 WELFARE AID - TELEPHONE	500.00	153.26	400.00	0.00	400.00
01-44420-300-350 WELFARE AID - MEDICAL	2900.00	2976.87	2900.00	19.17	2900.00

FUND 01 GENERAL FUND

01-44420-400-410 WELFARE AID - ELECTRIC	2500.00	1805.89	2500.00	551.07	2500.00
01-44420-400-411 WELFARE AID - FUEL	1000.00	1299.44	1000.00	432.01	1000.00
01-44420-800-883 WELFARE AID - SECURITY DEPOSIT	500.00	0.00	500.00	0.00	500.00
01-44420-800-884 WELFARE AID - RENT	10000.00	5263.10	8800.00	6962.94	8800.00
01-44420-800-885 ACCOUNTS PAYABLE - WELFARE	0.00	0.00	0.00	50.00	0.00
01-44420-800-886 WELFARE AID - OTHER	100.00	0.00	100.00	52.85	100.00
01-44420-800-887 WELFARE AID - FOOD	2000.00	1691.62	2000.00	747.67	2000.00
TOTALS- SOURCE CODE 44420 :	19500.00	13190.18	19500.00	9898.96	19500.00
01-45200-100-120 REC. - SWIM LESSON WAGES	500.00	500.50	435.00	0.00	435.00
01-45200-100-150 RECREATION DEPT. - WAGES	6885.00	4479.00	7000.00	6625.49	6000.00
01-45200-300-310 REC. - ENGINEERING SERVICES	300.00	0.00	300.00	290.00	300.00
01-45200-400-440 REC. - PORTA JOHN RENTAL/BCH	500.00	660.00	700.00	780.00	700.00
01-45200-400-490 REC. - NATURE TRAIL CONSTRUCTN	250.00	169.32	100.00	0.00	100.00
01-45200-600-610 REC - SRP & LRA SUPPLIES	175.00	28.57	225.00	172.87	210.00
01-45200-600-650 REC. - MOWING BALLFIELDS	546.00	260.00	504.00	232.00	504.00
01-45200-600-680 REC - PETTY CASH	100.00	100.00	100.00	0.00	100.00
01-45200-600-690 REC. - LOUDON YOUTH SPORTS	1000.00	1026.91	1000.00	1074.00	1000.00
01-45200-700-710 REC. - PARK MAINT. SUPPLIES	1802.00	2020.43	1600.00	2075.85	1600.00
01-45200-800-840 REC. - WATER SAFETY INST. TRNG	80.00	0.00	100.00	0.00	100.00
01-45200-800-850 REC. - SUMMER SPEC. EVENTS	850.00	795.18	951.00	728.22	951.00
TOTALS- SOURCE CODE 45200 :	12988.00	10039.91	13015.00	11978.43	12000.00
01-45500-100-110 LIBRARY - SALARY LIBRARIAN	10530.00	10239.75	11300.00	11314.50	11310.00
01-45500-100-120 LIBRARY - SALARY LIBRARIAN AID	2080.00	1884.89	2184.00	2373.31	2288.00
01-45500-200-220 LIBRARY - FICA	0.00	0.00	0.00	0.00	0.00
01-45500-300-341 LIBRARY - TELEPHONE	300.00	311.89	325.00	279.86	325.00
01-45500-400-410 LIBRARY - ELECTRICITY	400.00	385.99	425.00	314.71	425.00

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01-45500-400-411 LIBRARY - FUEL OIL	875.00	757.72	1000.00	396.03	750.00
01-45500-600-625 LIBRARY - POSTAGE	0.00	0.00	0.00	0.00	0.00
01-45500-600-670 LIBRARY - BOOKS	3300.00	3991.29	3800.00	4655.62	4000.00
01-45500-600-671 LIBRARY - REFERENCE MATERIALS	800.00	556.19	1000.00	858.50	1000.00
01-45500-800-840 LIBRARY - TRAINING & SEMINARS	200.00	199.00	200.00	134.50	350.00
TOTALS- SOURCE CODE 45500 :	18485.00	18326.72	20234.00	20327.03	20448.00
01-45831-100-190 PATRIOTIC PURPOSES	200.00	117.00	200.00	160.50	200.00
TOTALS- SOURCE CODE 45831 :	200.00	117.00	200.00	160.50	200.00
01-46521-100-190 INDUSTRIAL DEVELOPMENT COMMITT	500.00	28.60	500.00	480.00	0.00
01-46521-300-341 INDUS. DEV.-TELEPHONE	0.00	0.00	0.00	0.00	50.00
01-46521-600-625 INDUST. DEV.-POSTAGE	0.00	0.00	0.00	0.00	150.00
01-46521-600-670 INDUS.DEV.-BUSINESS DIRECTORY	0.00	0.00	0.00	0.00	1700.00
01-46521-600-671 INDUS. DEV.-REPRINT BROCHURE	0.00	0.00	0.00	0.00	500.00
01-46521-600-672 INDUS. DEV.-STATIONARY	0.00	0.00	0.00	0.00	150.00
01-46521-800-840 INDUS. DEV.- BUSINESS SEMINARS	0.00	0.00	0.00	0.00	500.00
TOTALS- SOURCE CODE 46521 :	500.00	28.60	500.00	480.00	3050.00
01-47110-900-980 PRINCIPAL LONG TERM BONDS/NOTE	50000.00	50000.00	50000.00	50000.00	50000.00
TOTALS- SOURCE CODE 47110 :	50000.00	50000.00	50000.00	50000.00	50000.00

FUND 01 GENERAL FUND					
01-47210-900-981 INT. LONG TERM BONDS & NOTES	33945.00	33944.03	30475.00	30475.00	27100.00
TOTALS- SOURCE CODE 47210 :	33945.00	33944.03	30475.00	30475.00	27100.00
01-47230-900-981 INT. - TAX ANTICIPATED NOTES	9654.11	9654.11	13120.00	9576.76	12000.00
TOTALS- SOURCE CODE 47230 :	9654.11	9654.11	13120.00	9576.76	12000.00
01-47900-300-340 TOWN BANK SERVICE CHARGES	375.00	50.00	375.00	0.00	350.00
01-47900-300-343 BANK CHARGE FOR STOP PAYMENT	0.00	0.00	0.00	0.00	0.00
TOTALS- SOURCE CODE 47900 :	375.00	50.00	375.00	0.00	350.00
01-48001-100-190 CONTINGENCY FUND	1764.89	200.00	3000.00	0.00	5000.00
TOTALS- SOURCE CODE 48001 :	1764.89	200.00	3000.00	0.00	5000.00
01-49020-000-000 AMBULANCE ARTICLE	22500.00	21047.40	30000.00	30000.00	24500.00
01-49020-000-003 FD - FIRE APPARATUS ART. 7	0.00	0.00	162500.00	162325.00	0.00
01-49020-000-004 FD - EQUIPMENT FOR TRUCK ART 8	0.00	0.00	15000.00	14937.20	0.00
01-49020-000-005 ART 9 - HWY TRUCK	0.00	0.00	52000.00	51916.10	0.00
TOTALS- SOURCE CODE 49020 :	22500.00	21047.40	259500.00	259178.30	24500.00
01-49130-930-000 TRANSFER TO SOLID WASTE ACT	0.00	0.00	0.00	0.00	0.00
01-49130-930-001 TRANSFER TO CP SAFETY BLDG	0.00	0.00	0.00	244578.43	0.00
TOTALS- SOURCE CODE 49130 :	0.00	0.00	0.00	244578.43	0.00
01-49150-930-001 CRF - POLICE DEPARTMENT	7500.00	7500.00	8000.00	8000.00	8000.00
01-49150-930-002 CRF - FIRE DEPARTMENT	30000.00	30000.00	30000.00	30000.00	30000.00
01-49150-930-003 CRF - HIGHWAY DEPARTMENT	30000.00	30000.00	30000.00	30000.00	30000.00

1992 BUDGET PREPARATION REPORT
SIXTH DRAFT

01-49150-930-004 CRF - LIBRARY	10000.00	10000.00	10000.00	10000.00	10000.00
01-49150-930-005 CRF - SOLID WASTE DUMP CLOSURE	30000.00	30000.00	15000.00	15000.00	0.00
01-49150-930-006 CRF - BRIDGE	20000.00	20000.00	20000.00	20000.00	20000.00
01-49150-930-007 CRF - REC. FAC. MAINT. TRUST	1000.00	1000.00	1000.00	1000.00	1000.00
TOTALS- SOURCE CODE 49150 :	128500.00	128500.00	114000.00	114000.00	99000.00
01-49310-900-971 COUNTY TAX	258528.00	258528.00	285278.00	285278.00	285278.00
TOTALS- SOURCE CODE 49310 :	258528.00	258528.00	285278.00	285278.00	285278.00
01-49320-900-971 HARDY ROAD DISTRICT	3000.00	3000.00	2780.00	2780.00	3000.00
TOTALS- SOURCE CODE 49320 :	3000.00	3000.00	2780.00	2780.00	3000.00
01-49330-900-971 SCHOOL DISTRICT - TRANSFER	2454295.00	2454295.00	2553664.00	2553664.00	2484299.00
TOTALS- SOURCE CODE 49330 :	2454295.00	2454295.00	2553664.00	2553664.00	2484299.00
TOTALS- FUND 01 GENERAL FUND:	4082842.90	4056799.59	4796698.00	4600124.99	4526737.23
GRAND TOTALS:	4082842.90	4056799.59	4796698.00	4600124.99	4526737.23

LESS:	SAFETY BUILDING	325,000.00
	COUNTY TAX	285,278.00
	HARDY ROAD	3,000.00
	M.V. SCHOOL	2,484,299.00
	OVERLAY	28,447.00
		$1,400,713.23

1991 ADOPTED BUDGET $1,400,475.84
NET INCREASE of $237.39

Acct. No.	SOURCES OF REVENUE	W.A. No.	ESTIMATED REVENUE Current Year (omit cents)	ACTUAL REVENUE Current Year (omit cents)	ESTIMATED REVENUE Ensuing Fiscal Year (omit cents)
	TAXES				
3120	Land Use Change Taxes		22500	8504	10000
3180	Resident Taxes				
3185	Yield Taxes		21500	12429	12000
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		44200	128199	100000
~~3196~~	Inventory Penalties Cobra		17000	9821	13500
	LICENSES, PERMITS AND FEES				
3210	Business Licenses and Permits		6000	5585	6000
3220	Motor Vehicle Permit Fees		285000	255626	265000
3290	Other Licenses, Permits & Fees		12000	2561	2750
	FROM FEDERAL GOVERNMENT				
3319	Other			161	
	FROM STATE				
3351	Shared Revenue		91227	107155	105000
3353	Highway Block Grant		74468	74456	80175
3354	Water Pollution Grants				
3356	State & Federal Forest Land Reimbursement		600	452	600
3357	Flood Control Reimbursement				
3359	Other Gas tax/Forest Fire RE		4800	2405	2500
	FROM OTHER GOVERNMENT				
3379	Intergovernmental Revenues				
	CHARGES FOR SERVICES				
3401	Income from Departments Landfill		25350	27414	24175
3409	Other Charges Spec. Events		121070	93107	121070
	MISCELLANEOUS REVENUES				
3501	Sale of Municipal Property			10386	
3502	Interest on Investments Deposits		12000	12963	12000
3509	Other			23366	750
	INTERFUND OPERATING TRANSFERS IN				
3914	Capital Reserve Fund			214241	
	—				
	—				
3915	Enterprise Fund				
	Sewer —				
	Water —				
	Electric —				
3916	Trust and Agency Funds		Subtotal	988831	
	OTHER FINANCING SOURCES		Less CRF	(214241)	
3934	Proc. from Long Term Notes & Bonds				
—	Fund Balance				
	TOTAL REVENUES AND CREDITS		737715	744590	755520

Total Appropriations	1400713
Less: Amount of Estimated Revenues, Exclusive of Taxes	755520
Amount of Taxes to be Raised (Exclusive of School and County Taxes)	645193

BUDGET OF THE TOWN OF Loudon, N.H.

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

SUMMARY OF INVENTORY VALUATION

LAND	
Current Use	$ 5,697,830
Residential	33,114,506
Commercial	4,206,716
Tax Exempt and Non-Taxable Land	(984,725)
BUILDINGS	
Residential	$65,187,868
Trailers & Mobile Homes	9,079,538
Commercial	14,239,751
Tax Exempt and Non-Taxable Buildings	(3,972,945)
PUBLIC UTILITIES	
Gas	$ 305,000
Electric	1,724,182
Total Before Exemption (DRA Net & Total Exempt)	$133,555,391
Blind Exemption (0)	$ 0
Veteran's Exemptions (292)	33,000
Expanded Elderly Exemptions (12)	140,000
Total Exemptions	$ 173,000

TAX RATE 1991-1992

Municipal	4.74 per $1,000
County	2.18 per $1,000
School	19.27 per $1,000
Combined Rate	**26.98 per $1,000**
Hardy Road District	2.51 per $1,000

SELECTMEN'S REPORT 1991

Seldom does a community the size of ours have much which is noticeably in common with the rest of the nation and much of the world. Unfortunately, 1991 proved to be the exception to the rule as recession continued to force business failures, FDIC bank take-overs, personal bankruptcies, layoffs and foreclosures.

There were some bright spots on our own horizon, though, and the Selectmen would like to take this opportunity to make you aware of what your community experienced and accomplished in these trying economic times.

The most obvious "bright spot" was the New Hampshire International Speedway. The Planning Board, Zoning Board, Conservation Commission, Fire Department, Police Department and Selectmen's Office have worked tirelessly with the owners and managers at the Speedway through the expansion and enhancement of the facility in 1991. The Speedway drew fans from across the nation and the world to see first class auto racing. Those same fans learned a little about what New Hampshire in general and Loudon in particular have to offer.

New Hampshire International Speedway did more than turn the spotlight on New Hampshire, though. The Bahre family funded four $2,500 college scholarships for Loudon residents. The Bahres opened their doors to local civic organizations such as Boy Scouts, Cub Scouts, Girl Scouts, Kiwanis, and Lions Club for fundraising. They are currently sponsoring a Scout Explorer Project.

Another truly bright spot on Loudon's horizon has been the work done by the Economic Development Committee. In 1988 the Selectmen proposed the creation of a Commercial/Industrial Committee to address the issues of a newly created commercial/industrial district, and to concentrate on ways in which to attract desirable commercial and light industrial growth in that district with an eye to broadening the tax base and providing some property tax relief for residential property taxpayers.

During this last year, the Commercial/Industrial Committee changed its name and broadened its focus. The Committee now serves as the Loudon Economic Development Committee. Their work won high praise from the Office of State Planning and regional Chambers of Commerce when they published a brochure highlighting Loudon businesses and drawing attention to areas which would be suitable for commercial development. More importantly, the Committee, with the support of the Selectmen, spent much of 1991 developing a local "Business Directory."

In this year's budget, you'll find a substantial increase in the Economic Development Committee's budget for the purpose of publishing and distributing that directory. This community has always counted on the local business community for support, relying heavily on local businesses to support Scouting, Old Home Day, P.T.O, etc. The Selectmen believe it's time for the community to now support its businesses. We urge you to "buy local." If you operate a business in Loudon and you aren't listed in the Directory, please contact Bill Schultz, Chairman of the Economic Development Committee. If you'd like to be in business in Loudon and you don't know where to start, the Economic Development Committee is ready to give you a hand.

Another aspect of Town Government which has seen more than its share of activity because of the shaky economic situation is local welfare. With significant cutbacks in aid at both the state and federal level, demands on local public assistance have skyrocketed. The very nature of local general assistance is to provide short-term, emergency aid while the applicant is waiting for State or federal assistance. Because of the enormous increase in requsts for food stamps, fuel assistance, Aid to Families with Dependent Children, Supplemental Social Security Income, Social Security Disability Income, and Aid to the Permanently and Totally Disabled, the Department of Health and Human Services often took months rather than weeks responding to applications for aid. The burden shifted to the Town.

The Town has almost no chance of recovering any of the monies it expended when State or federal programs should have been liable for those costs.

With our own limited resources, and being keenly aware of the burden on our taxpayers, the Town has concentrated this past year on drawing a very fine line between people who are having a terrible time economically and those who are truly in emergency need of general assistance through the Town. The Town's second focus has been vigorously pursuing repayment of funds expended as "General Assistance."

While our successes have been limited, we have managed to see reimbursement of $731.07, some of which can be seen in this year's budget as the "Workfare" account. While State and Federal law prohibit us from giving any details, one of the nicest people we met in 1991 was an applicant who was laid-off, relocated in Loudon, and could find nothing but limited part-time work. This individual applied for aid, received what the Town could allow under its local guidelines, and welcomed the opportunity to work for the dollars received. This person filled a critical need at the time for professional part-time help in the Town and is now working full-time for the State of New Hampshire.

Through a combination of working for the town and making cash reimbursement, this person repaid every cent received. More importantly, this person is proof that the system, when it is carefully and conscientiously managed, works to everyone's benefit.

After years of work with the Solid Waste Committee, the Selectmen enacted the Solid Waste Flow Ordinance. That project involved hundreds of man hours in drafting, revising, reconsidering, and hearing public comment on the proposed ordinance. The Ordinance went into effect in September, 1991, and represents a major milestone in addressing both the environmental and economic impact of waste disposal and recycling. We sincerely appreciate the Town's efforts throughout the process.

In the 1990 Town Report the auditors reported a pending $3,000,000 lawsuit filed against the Town by HPH Gravel. In addition to the staggering costs at stake, the suit challenged the legality of the Zoning Ordinance and establishment of various zoning use districts. We're extremely pleased to report that the Town successfully defended the suit in Superior Court and HPH Gravel ultimately withdrew its further appeal to the New Hampshire Supreme Court.

Perhaps the most dramatic and divisive event of 1991 was the vote on the proposed Safety Building. The Selectmen had refused to support funding the construction of a new Police/Fire/Rescue Building for four years, believing that the taxpayers should not be asked to assume such an enormous financial burden when the economy was in such drastic decline. In 1991, the need for more space for the Fire Department, Rescue Squad and Police Department became critical. The tower which was used for drying fire hoses was deemed structurally inadequate and its use had to be discontinued. The new fire truck which the town voted to purchase at the 1991 Town Meeting could not be housed in the existing building. The Police Department had clearly outgrown its present facility, and the lease on the building was in jeopardy.

A bond issue to construct a new Safety Building was defeated at the 1991 Town Meeting. The Town did approve the construction and funding in a special Town Meeting in July 1991. Construction is under way. A number of local businesses have been awarded sub-contracts by the general contractor. A number of factors including the weather, the availability of certain items originally specified in the bid, and ultimately a six week delay in delivery of the steel building itself put the project off schedule. The construction is now well under way and completion is anticipated by the contractor before the end of March.

In the meantime, the Selectmen would like to express their appreciation to Capitol Fire Protection which has allowed the Town to house surplus fire apparatus at their facility during the construction. Capitol Fire's response in this situation is just one more indication of what a community can accomplish when everyone works together.

Cable television has proven to be the true "burr" under Loudon's blanket for the past several years. Originally, the Town contracted with Amrac Cable Television, Inc., because the Amrac proposal would have offered cable to almost 85% of Loudon's residents. Although Amrac was unable to perform on their contract and franchise agreement, the Town was unable to secure a legal release from that contract until late in 1991.

While negotiations were in progress for release from the original cable franchise, the Selectmen were also negotiating a new franchise with Continential Cablevision. A franchise agreement with Continental was signed on February 11, 1992. Continental believes the system will be built and operational within 18 months.

On this year's warrant, you'll find several articles which are to be taken up either as an official ballot vote on Tuesday, March 10, 1992, or during the business meeting on Saturday, March 14, 1992. The Board would urge you to consider the following:

Increasing the appropriation to the Library Improvement Capital Reserve Fund.

The Town has been placing $10,000 per year in the Library Improvement Capital Reserve Fund for several years. As of December 31, 1991, the fund balance stood at $71,140.59. The need to expand the library services and to provide a suitable facility which can respond to the growing needs of the community is obvious. The Selectmen would suggest 1996 as a target date for new construction. By increasing the appropriation to the Library Capital Reserve to $25,000 per year, the current fund balance would be increased by $100,000 plus interest. The remainder of the funds needed for construction could then be raised through the issue of notes or a bond.

Adoption of a unified Town/School District Voter Checklist.

During the 1991 legislative session, the General Court enacted a statute providing for unified Town/School District Voter Checklists. The purpose of the bill was to ensure that voters need only register once in order

to be assured that they could vote in both Town matters and School District matters. The idea is a good one, but its implementation in Loudon is a little more difficult than the legislature envisioned. The Town and School District boundaries are not co-terminus, and there are homes physically located in Loudon which are actually part of the Concord School District. By adopting this article, which was suggested by the Secretary of State's Office, we believe that Loudon's Supervisors of the Checklist will be able to separate out those persons who should legally be allowed to vote in school district matters and those who are legally eligible to vote in Town affairs.

> Amendment of the Zoning Ordinance to allow temporary camping by local civic and youth organizations when granted prior approval by the Selectmen.

With the increase in activity at N.H. International Speedway, the number of requests for temporary camping permits increased in 1991. The Board of Permit reviewed the current Zoning Ordinance and discovered that NO camping is allowed in anything other than approved, permitted campgrounds. Unfortunately, that also meant that if a local church or scouting organization wanted to host a retreat or a jamboree, they would technically be in violation of the Zoning. By passing this article, the Selectmen would be able to grant permission for activities such as these which are currently not permitted by the Zoning Ordinance.

As always, we close by thanking the volunteers who give so generously of their time and talents. Unfortunately, while the need for volunteers is constantly increasing, the number of people willing to share their time and energy seem to be in very limited supply. It doesn't seem to matter where you are, whether it's Scout meetings, P.T.O. events, Old Home Day, or committee and organizational meetings, you always see the same faces. Volunteerism has always been the life blood of communities like ours. If you want to learn more about your community, how it works and what we can do to face the challenges of the future, we urge you to get involved. Volunteerism works and enriches everyone's lives.

Loudon Board of Selectmen
Mary Ann Steele, Chairman
Roger A. Maxfield
Raymond C. Cummings

SALARIES OF TOWN EMPLOYEES

David J. Albert	$ 585.00
Robert E. Arsenault	10,709.20
Michael D. Barrett	1,188.00
Kevin G. Belander	162.00
Troy Bell	120.00
Mark Bennett	200.00
Dwight W. Berry	7,918.50
Edward G. Blais	184.50
Robert G. Bottcher	179.70
Patricia S. Bowen	607.75
Tanya Brock	147.80
William E. Brown, Sr.	285.80
Gary D. Burr	337.93
John R. Bush	499.96
Anthony W. Byrne	840.00
Irene Cadrette	446.51
Karina Carlsson	2,451.00
Scott A. Carr	603.00
Michael D. Cate	603.00
Robert Cate	200.00
Jeremy J. Chesley	432.65
Arthur Colby	100.78
Charles J. Cormier	179.70
Michele R. Crown	38.23
Raymond C. Cummings	4,500.00
John S. Currier	369.00
Frank S. Curtis	612.00
Elizabeth R. Day	393.75
Alan C. Demichelis	2,387.00
Philip M. Dion	810.00
Roger Dow	150.00
Jennifer Dupont	100.00
Donald G. Eaton	423.00
Mark A. Emme	360.00
Alan Everson	100.00
Richard M. Fabian	630.00
Jason S. Fiske	5,385.00

Robert N. Fiske	18,237.95
George L. Fitts, III	351.00
Gere F. Flewelling	180.80
Gary W. French	655.80
Dave Germain	200.00
Michael Gould	15,778.78
Henry J. Greemore	184.50
Joyce B. Gullage	15,883.71
Kevin S. Gullage	423.84
Robert L. Hadley, Jr.	200.54
Charles S. Haines	360.00
John W. Hannigan, Jr.	783.00
Nancy Hendy	11,127.00
Donald K. Higgins	20,378.72
Scott E. Hilliard	792.00
Dawn Hillsgrove	130.43
Jack K. Hoadley	1,962.00
Stacey Hodakoski	2,061.00
Christopher G. Hodges	1,571.00
Charles R. Hogg	783.00
Sylvia A. Hoyt	432.00
Jonathan Huntington	200.00
Jennifer N. Johnson	4,224.25
Mark E. Johnson	253.90
Chester L. Jordan	351.00
Melanie Kiley	3,780.00
Donald J. Kirlis	792.00
Robert P. Krieger	23,801.60
Michael P. Labonte	3,632.70
Richard W. Laframboise	387.00
Shirley Lampron	10.43
Elbridge J. Lapham	1,340.00
James Leonard Jr.	120.00
Bliss S. Magoon, Jr.	20,963.40
Joan A. Malfait	261.27
David J. Marcoux	2,552.00
John Martell	1,332.00
Eileen F. Maxfield, Salary	1,500.00
Eileen F. Maxfield — Fees	16,610.00

Mary E. Maxfield 2,896.14
Roger Maxfield 4,500.00
Roy D. Maxfield 200.00
Bruce C. Mayberry 200.00
Michael D. McGillen 180.00
Tommie C. McKenzie 369.00
Susan P. McLaughlin 1,293.25
Arthur McNeil 200.00
James McNeil 214.46
Kenneth R. Martell 828.00
Lyford A. Merrow, II 687.68
Lyford A. Merrow, III 90.35
Brian P. Milano 15,340.10
Phillip I. Mitchell 2,561.80
Sherry Mitchell 13.90
Arthur D. Monty 298.75
Mary E. Monty 20.85
Matthew Moore 6.95
Charles D. Morneau 26,571.40
Charlene Morin 1,680.77
Janice J. Morin 25,568.63
Robert D. Morin 241.28
Steven H. Morris 18,093.42
Shaun W. Mulhollard 387.00
Dorothy Mulkhey 12,600.00
Melvin W. Mulkhey 32.20
James P. Mullaney 3,338.50
Kenneth E. Muzzey 517.65
Emily J. Nelson 1,665.53
A. Albert Norton, Jr. 792.00
Robert Ordway 200.00
Ronald A. Parlangeli 963.00
Roger B. Pedersen 1,170.00
Christopher C. Perley 243.00
Nancy T. Perry 963.00
Rodney W. Phillips 285.35
Beth M. Piroso 1,125.00
David J. Rice 2,673.25
John A. Rice 34,426.51

John H. Rice, III	21,380.75
Marlys M. Rich	896.00
Domenic M. Richardi	612.00
Steven Roberts	120.00
R. Christopher Roney	918.00
Steven Roy	574.45
Chris A. Ruel	360.00
Carl D. Russell	441.00
Richard P. Sanford	576.00
Orvis J. Saxby	612.00
William G. Schuett	594.00
Janice E. Seidensticker	12,771.84
Gary M. Sleeper	268.13
Andrew D. Smith	432.00
Frank Smith	200.00
John E. Smith	603.00
Sandra Smith	829.50
Lester A. Spear, Jr.	585.00
Mary Ann Steele	4,500.00
Neal A. Stone	621.00
Gary Tasker	200.00
Francis E. Tewksbury	150.00
Jack Towle	200.00
Frank E. Trombley	974.25
Glen A. White	18,631.51
Thomas P. Wickey	531.00
Deborah Wilcox	41.70
Robert F. Wilcox	567.03
Barry W. Wingate	1,188.00
Robert E. Wingate	1,188.00
Richard E. Wright	189.18

TOWN CLERK'S REPORT 1991

Auto permits	$255,625.64
Dog licenses	1,757.50
Marriage licenses	1,400.00
Filing fees	9.00
Certified copies	130.00
Return of petty cash	50.00
Total remittances to town treasurer	$258,972.14

Eileen F. Maxfield
Town Clerk

SCHEDULE OF TOWN PROPERTY
AS OF DECEMBER 31, 1991

Map/Lot	Location	Acres	Vehicles/ Supplies & Equipment	Land/ Bldg. Value
7.003	LO Pleasant Street Backland	25.	0	$ 6,250
10.006	LO Broken Ground Backland	38.	0	12,350
11.007	LO Wales Bridge Road	1.05	0	18,000
13.024	LO Bear Hill Commons	17.6		4,400
20.029	LB Fire Station-	1.0	537,325	142,900
	Library		85,000	
20.030	LO N. Village Road	2.0		16,900
20.033	LB Symonds Property Town Offices	20.7	15,000	96,600
20.039*	LB Stanley Prescott, Owner	1.0	13,200	70,300
	Police Station — Vehicles		35,227	
20.045	LO East Cooper Street	.27		11,600
20.070	LO Route 106	.02		15
20.071	LO Route 106	.30		200
25.018	LO Youngs Hill Road	8.2		37,340
29.026	LO Foster Road	2.0		12,900
29.084	LO Church Street Union Cemetery	6.0		200
33.008	LO Youngs Hill Road Town Pound	.14		2,800
33.009	LB Town Hall & Garage	2.0	93,000	172,700
	Vehicles		444,040	
40.008	LB Transfer Station	23.4		253,450
49.073	LO Soucook Lane	2.8		16,400
49.099	LO Soucook Lane	1.1		800
54.011	LB Ridge Fire Station	.23	5,000	27,400
54.019	LO Ridge Road	2.0		1,000
56.005	LO Shaker Road Area	145.0		48,900
58.084	LB Clough Pond Road	.50		28,900
58.086	LO Clough Pond Beach	.60		26,200
58.103	LO Old Shaker Road	.50		5,300
	TOTALS	301.41		$1,013,805

*Tax exempt in lieu of taxes

AUDITORS REPORT

Plodzik & Sanderson, Professional Association
Accountants & Auditors

In planning and performing our audit of the financial statements of the Town of Loudon for the fiscal year ended December 31, 1991, we considered the Town's internal control structure in order to determine the scope of our auditing procedures for the purpose of expressing our opinion on the financial statements. Our review of these systems was not intended to provide assurance on the internal control structure and should not be relied on for that purpose.

Under the standards established by the American Institute of Certified Public Accountants, reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Town's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

During the course of our review, the following conditions were noted that were considered to be material weaknesses as defined above:

TAX COLLECTION SYSTEM

Reconciliation of Accounts

As in previous years, the Collector continues to experience some difficulties in obtaining needed reports from the computerized tax accounting system. As a more complete understanding of the various accounting and computer matters continues to develop, we are hopeful that this situation will be self-correcting. However, until procedures are understood well enough so that monthly balancing of the detailed records is routine, a weakness in accounting control will exist, and bookkeeping errors may not be detected in the normal course of operations.

At the time of our aduit, the Tax accounts were not in balance by $7,954.97. We have instructed the Tax Collector on how to reconcile the

tax accounts and have advised her to balance with the general ledger controlling accounts on at least a monthly basis. We recommend that some level of oversight and training be provided for the Collector and Town Bookkeeper until these procedures can be routinely performed.

TREASURER'S ACCOUNTS

Bank Reconciliations

While the Treasurer's records were very neat and well organized, a weakness in accounting control existed during the year, in that bank and book balances were not reconciled until year end. As a result, a small variance was not detected or corrected in a timely manner. Because the difference was not considered material in relation to the Town's financial statements taken as a whole, we did not expand the scope of our audit to determine the cause of the variance which was appproximately $2,000. However, we have instructed the Treasurer to be aware of items clearing the bank in January that might not have been considered as reconciling items at December 31.

We have instructed the Treasurer to reconcile all bank accounts on a monthly basis.

Also, the following condition was noted that we do not consider to be a material weakness:

TAX COLLECTION SYSTEM

Lien Procedures

Our audit disclosed occasions where proper legal notices were not made in a timely fashion in connection with the release of liens for unpaid taxes. Specifically, notice of redemption was not recorded with the Registry of Deeds until sometime after thirty days which is required by RSA 80:70.

These findings were reviewed with the Tax Collector.

OTHER MATTERS

Future Operations

Generally, we were pleased by the condition of Town records, and with the efforts made by Town personnel during the year, to correct the defi-

ciencies commented on in prior years. Even though the Town's staff level of accounting knowledge is at a basic level, personnel are working hard to learn accounting procedures and appear to be improving at a steady rate. Unfortunately, the Town again experienced a change in bookkeeping personnel, and as a result, some degradation of records occurred during the last quarter of the year. While these difficulties now appear to be mostly resolved, new personnel would likely benefit from some level of oversight and training.

Given the limited in-house level of accounting knowledge, we were pleased to provide this level of expertise to assist with the analysis of accounts, closing of records and preparation of year-end reports. However, as the Town continues to grow and become more sophisticated in its operations, information needs will continue to increase. Likewise, as a shift is made to more of an accrual basis of accounting, it will be necessary to provide the present staff with continued training or to consider the creation of a position with greater accounting knowledge and experience to oversee the various record-keeping functions on a day-to-day basis.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. Likewise, a report of this type typically places a greater emphasis on findings of a critical nature and often fails to disclose the many positive aspects of the Town's systems and procedures. Therefore, to put our comments and recommendations in proper perspective, it should be noted that the weaknesses observed are not necessarily the result of poor management and should not be considered as reflecting upon any individual's integrity or motivation. Oftentimes, they are due to factors which are outside the control of the Town's personnel, such as organizational restrictions, budgetary limitations or inadequate software systems.

This report is intended solely for the information and use of management and others within the administration. This restriction is not intended to limit distribution of this report, which upon acceptance by the Board of Selectmen is a matter of public record.

In closing, we would like to express our appreciation to those persons whose cooperation and assistance have helped us to achieve efficiencies in completing our audit.

After you have had an opportunity to review our audit report and comments above, we would be pleased to meet with you to discuss any questions that you might have.

Very truly yours,
Plodzik & Sanderson
Professional Association

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1991

General Obligation Debt

The following is a summary of general obligation debt transactions of the Town for the fiscal year ended December 31, 1991.

General Obligation Debt Payable, January 1, 1991	$450,000
General Obligation Debt Retired	50,000
General Obligation Debt Payable, December 31, 1991	$400,000

General obligation debt payable at December 31, 1991 is comprised of the following individual issues:

$500,000 Transfer Station Bonds dated July 15, 1989 due in annual installments of $50,000 through July 15, 1999; interest at 6.75% through July 15, 1995 and 6.80% thereafter	$400,000

The annual requirements to amortize all general obligation debt outstanding as of December 31, 1991, including interest payments, are as follows:

Annual Requirements To Amortize General Obligation Debt

Fiscal Year Ending December 31	General Obligation Debt		
	Principal	Interest	Total
1992	50,000	27,100	77,100
1993	50,000	23,725	73,725
1994	50,000	20,350	70,350
1995	50,000	16,975	66,975
1996	50,000	13,600	63,600
1997-1999	150,000	20,400	170,400
TOTALS	$400,000	$122,150	$522,150

All debt is general obligation debt of the Town, which is backed by its full faith and credit.

Legal Debt Margin

According to State Law, Town borrowing (exclusive of those exceptions allowed under the provision of the Municipal Finance Act) may not exceed one and seventy-five hundredths percent (1.75%) of the valuation

of property based upon the applicable last locally assessed valuation of the municipality as equalized by the Commissioner of Revenue Administration. At December 31, 1991, the Town of Loudon is using an equalized value of $177,054,824 and a legal debt margin of $3,098,459.

Fund Equity

Reserved for Encumbrances

Funds encumbered at year end were as follows:

General Fund	$ 38,881
Capital Projects Fund	
Safety Building	322,989
Total	$361,870

Reserved for Special Purposes

Amounts which are legally restricted for specific future purposes are shown in the financial statements as reserved for special purposes. Those balances at December 31, 1991 were as follows:

Special Revenue Funds		
Maxfield Public Library	$ 4,661	
Conservation Commission	7,561	
New Hampshire International Speedway Scholarship	82	
		$ 12,304
Expendable Trust Funds		
Capital Reserve Funds		
Highway Equipment	$45,994	
Fire Fighting Equipment	1,024	
Police Cruisers	19,455	
Library Improvements	71,141	
Loudon Recreation Fund	1,878	
Bridge Construction & Repairs	65,798	
General Fund Trusts (RSA 31:19-A)		
Recreation Facilities Maintenance	4,352	
		209,642
Total Reserved for Special Purposes		$221,946

Reserved for Endowments

The reserve for endowments represents the balance of the Town's Nonexpendable Trust Funds which must be held for investment or expended for specific purposes. The principal amount of all Nonexpendable Trust Funds is restricted either by law or by terms of individual bequests, in that only come earned may be expended. The Town's Nonexpendable Trust Funds at December 31, 1991 are summarized by purpose as follows:

Purpose of Trust	Principal	Income	Total
Cemetery Care	$16,325	$ 6,362	$22,687
Support of Library	47,138	512	47,650
Miscellaneous	4,588	2,822	7,410
TOTALS	$68,051	$ 9,696	$77,747

Change in Accounting Principle

During the 1991 fiscal year, the Town adopted a new chart of accounts and procedures which were developed by the New Hampshire Government Finance Officer's Association. Primarily, these changes resulted in some reclassifications of voted appropriations into the new expenditure categories and the treatment of overlay as a reduction of property tax revenues instead of an expenditure as had previously been the practice. Prior-period memorandum totals in the report have been adjusted to give retroactive effect to these changes.

Restatement of Beginning Fund Equities

Beginning fund balance in the General Fund was restated to give retroactive effect to the following prior-period adjustments:

Fund Balance, as previously stated	$311,080
To record additional reserves of prior-year tax levies and liened accounts	(41,168)
Fund Balance, as restated	$269,912

EXHIBIT A
TOWN OF LOUDON
Combined Balance Sheet — All Fund Types and Account Groups
December 31, 1991

	Governmental Fund Types			Fiduciary Fund Type	Account Group	Totals (Memorandum Only)	
	General	Special Revenue	Capital Projects	Trust Funds	General Long-Term Debt	December 31, 1991	December 31, 1990
ASSETS AND OTHER DEBITS							
Assets							
Cash and Equivalents	$ 487,637	$12,304	$	$372,234	$	$ 872,175	$ 659,226
Investments				40,459		40,459	40,459
Receivables (Net of Allowances for Uncollectibles							
Taxes	1,392,481					1,392,481	1,186,816
Accounts	1,216					1,216	1,124
Intergovernmental	220					220	10,000
Other							724
Interfund Receivable	38,904		322,989	20,000		381,893	81,243
Other Debits							
Amount to be Provided for Retirement of General Long-Term Debt					400,000	400,000	450,000
TOTAL ASSETS AND OTHER DEBITS	$1,920,458	$12,304	$322,989	$432,693	$400,000	$3,088,444	$2,429,592

EXHIBIT A
Combined Balance Sheet — All Fund Types and Account Groups
December 31, 1991

	Governmental Fund Types			Fiduciary Fund Type	Account Group	Totals (Memorandum Only)	
	General	Special Revenue	Capital Projects	Trust Funds	General Long-Term Debt	December 31, 1991	December 31, 1990
LIABILITIES AND EQUITY							
Liabilities							
Accounts Payable	$ 38,125	$	$	$	$	$ 38,125	$ 7,620
Accrued Payroll and Benefits	8,175					8,175	
Contracts Payable							13,015
Intergovernmental Payable	1,585,988			145,304		1,585,988	1,080,865
Interfund Payable	236,589					381,893	81,243
Escrow and Performance Deposits	12,700					12,700	225
General Obligation Debt Payable					400,000	400,000	450,000
Total Liabilities	1,881,577			145,304	400,000	2,426,881	1,632,968
Equity							
Fund Balances							
Reserved for Debt Service							75,628
Reserved for Endowments				77,747		77,747	78,146
Reserved for Encumbrances	38,881		322,989			361,870	89,139
Reserved for Special Purposes		12,304		209,642		221,946	412,363
Unreserved							
Undesignated							141,348
Total Equity	38,881	12,304	322,989	287,389		661,563	796,624
TOTAL LIABILITIES AND EQUITY	$1,920,458	$12,304	$322,989	$432,683	$400,000	$3,088,444	$2,429,592

The notes to the financial statements are an integral part of this statement.

EXHIBIT A-1
TOWN OF LOUDON
GENERAL FUND
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended December 31, 1991

REVENUES	Estimated	Actual	Over (Under) Budget
TAXES			
Property and Inventory	$3,424,460	$3,429,109	$ 4,649
Yield	15,000	12,429	(2,571)
Land Use Change	20,000	5,779	(14,221)
Interest and Penalties on Taxes	110,000	130,925	20,925
Total Taxes	$3,569,460	$3,578,242	8,782
LICENSES AND PERMITS			
Motor Vehicle Permit Fees	265,000	255,626	(9,374)
Dog Licenses	1,600	1,757	(157)
Business Licenses, Permits and Fees	6,000	6,408	408
Total Licenses and Permits	272,600	263,791	8,809
INTERGOVERNMENTAL REVENUES			
State			
Shared Revenue	107,155	107,155	
Highway Block Grant	74,456	74,456	290
Reimb. a/c State-Federal Forest Land	452	452	
Reimb. a/c Fighting Forest Fires		803	

EXHIBIT A-1
GENERAL FUND
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended December 31, 1991

REVENUES	Estimated	Actual	Over (Under) Budget
Recycling Grant	10,000		(10,000)
Other Reimbursements		1,602	1,602
Total Intergovernmental Revenues	192,063	184,468	(7,595)
CHARGES FOR SERVICES			
Income From Departments			
Planning Board	5,000	3,903	(1,097)
Zoning Board	2,500	1,165	(1,335)
Police		3,335	
Special Events — Police	108,150	84,265	(23,885)
Special Events — Fire	12,920	8,842	(4,078)
Selectmen		5,547	5,547
Landfill Charges	8,000	10,443	2,443
Recreation Department		575	575
Gilmanton Plowing	1,200	1,200	
Total Charges for Services	137,770	119,275	(18,495)
MISCELLANEOUS REVENUES			
Interest on Deposits	8,000	12,963	4,963
Sale of Town Property	10,305	10,385	80
Insurance Dividends and Reimbursements		2,766	2,766
Refunds of Post Employment Benefits (COBRA)	17,000	9,821	(7,179)

Welfare Reimbursements		731	731
Other		1,513	1,513
Total Miscellaneous Revenues	35,305	38,179	2,874
OTHER FINANCING SOURCES			
Operating Transfers In			
Interfund Transfers			
Capital Project Fund			
Transfer Station	50,000	22,531	(27,469)
Trust Funds			
Expendable Trust Funds			
Capital Reserve Funds			
Fire Department	162,500	162,325	(175)
Highway Department	52,000	51,916	(84)
Total Other Financing Sources	264,500	236,772	(27,728)
TOTAL REVENUES AND OTHER FINANCING SOURCES	$4,471,698	$4,420,727	($ 50,971)
Unreserved Fund Balance Used to Reduce Tax Rate	195,000		
TOTAL REVENUES, OTHER FINANCING SOURCES AND USE OF FUND BALANCE	$4,666,698		

The notes to the financial statements are an integral part of this statement.

EXHIBIT A-2
TOWN OF LOUDON
GENERAL FUND
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1991

	Encumbered From 1990	Appropriations 1991	Expenditures Net of Refunds	Encumbered To 1992	(Over) Under Budget
CURRENT					
General Government					
Executive	$	$ 84,758	$ 77,036	$	$ 7,722
Election, Registration and Vital Statistics		2,550	1,998		552
Financial Administration		65,110	56,744		8,366
Revaluation of Property		16,000	15,120		880
Legal Expenses		20,000	19,304		696
Personnel Administration (Employee Benefits)		102,309	96,713		5,596
Planning and Zoning	$ 5,941	30,340	25,333		10,948
General Government Buildings		19,200	13,014		6,186
Municipal Building Engineering Study		1,745	1,750		(5)
Cemeteries		1,500	1,960		(460)
Insurance Not Otherwise Allocated		40,780	46,737		(5,957)
Contingency		3,000			3,000
Total General Government	5,941	387,292	355,709		37,524
PUBLIC SAFETY					
Police Department		143,768	134,259	4,667	4,842
Ambulance		30,000	30,000		
Fire		42,900	44,439		(1,539)

Other Public Safety		25			25
Compliance		4,200	2,786		1,414
Special Events		121,070	84,481		36,589
Forest Fires		1,300	3,044		(1,744)
Total Public Safety		343,263	299,009	4,667	39,587
HIGHWAYS, STREETS, BRIDGES					
Highways and Streets		210,510	204,408	8,631	(2,529)
Highway Block Grant		74,455	69,516		4,939
Street Lighting		3,200	3,583		(383)
Total Highways, Streets, Bridges		288,165	277,507	8,631	2,027
SANITATION					
Solid Waste Disposal		110,920	100,556	276	10,088
Landfill Hydrogeological Study	62,186		36,879	25,307	
Total Sanitation	62,186	110,920	137,435	25,583	10,088
HEALTH					
Administration		350	407		(57)
Animal Control		780	780		
Visiting Nurses Association		4,166	4,166		
Total Health		5,296	5,353		(57)
WELFARE					
Direct Assistance		19,500	9,899		9,601
Community Action Program		2,976	4,393		(1,417)
Total Welfare		22,476	14,292		8,184

EXHIBIT A-2
GENERAL FUND
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1991

	Encumbered From 1990	Appropriations 1991	Expenditures Net of Refunds	Encumbered To 1992	(Over) Under Budget
CULTURE AND RECREATION					
Parks and Recreation		13,015	11,978		1,037
Library		20,234	20,327		(93)
Patriotic Purposes		200	161		39
Historical Society		500	465		35
Total Culture and Recreation		33,949	32,931		1,018
CONSERVATION					
Administration (Conservation Commission)		610	338		272
ECONOMIC DEVELOPMENT					
Industrial Development Committee		500	480		20
DEBT SERVICE					
Principal of Long-Term Debt		50,000	50,000		
Interest Expense — Long-Term Debt		30,475	30,475		
Interest Expense — Tax Anticipation Notes		13,120	9,577		3,543
Total Debt Service		93,595	90,052		3,543
CAPITAL OUTLAY					
Library Heating Unit & Carpeting	5,432		5,432		
Dry Hydrants	2,991		2,991		
Repair 61M1 Fire Truck	389		389		
Fire Apparatus		162,500	162,325		175

Fire Equipment		15,000	14,937		63
Highway Diesel Truck & Plow		52,000	51,916		84
Total Capital Outlay	8,812	229,500	237,990		322
INTERGOVERNMENTAL					
Merrimack Valley School District Assessment		2,553,664	2,553,664		
Merrimack County Tax Assessment		285,278	285,278		
Hardy Road Village District Assessment		2,780	2,780		
City of Concord Property Taxes		350	321		29
Town of Canterbury Property Taxes		60	41		19
Total Intergovernmental		2,842,132	2,842,084		48
OTHER FINANCING USES					
Operating Transfers Out					
Interfund Transfers					
Capital Project Fund					
Safety Building		195,000	244,578		(49,578)
Expendable Trust Funds					
Capital Reserve Funds					
Police Department		8,000	8,000		
Fire Department		30,000	30,000		
Highway Department		30,000	30,000		
Library		10,000	10,000		
Solid Waste — Landfill Closure		15,000	15,000		
Bridges		20,000	20,000		
General Fund Trusts (RSA 31:19-A)					
Recreation Facility Maintenance Trust		1,000	1,000		
Total Operating Transfers Out		309,000	358,578		(49,578)
TOTAL APPROPRIATIONS, EXPENDITURES AND ENCUMBRANCES	$76,939	$4,666,698	$4,651,758	$38,881	$52,998

The notes to the financial statements are an integral part of this statement.

EXHIBIT A-3
TOWN OF LOUDON
GENERAL FUND
Statement of Changes in Unreserved–Undesignated Fund Balance
For the Fiscal Year Ended December 31, 1991

Unreserved–Undesignated Fund Balance — January 1	$192,973	
DEDUCTIONS		
Unreserved Fund Balance Used to Reduce the 1991 Tax Rate	195,000	
		($2,027)
ADDITIONS		
1991 Budget Summary		
Revenue Surplus (Exhibit A-1)	($ 50,971)	
Unexpended Balance of Appropriations (Exhibit A-2)	52,998	
1991 Budget Surplus		2,027
Unreserved–Undesignated Fund Balance — December 31		$0

The notes to the financial statements are an integral part of this statement.

EXHIBIT B
TOWN OF LOUDON
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For the Fiscal Year Ended December 31, 1991

	Governmental Fund Types			Fiduciary Fund Type	Totals (Memorandum Only)	
	General	Special Revenue	Capital Projects	Expendable Trust	December 31, 1991	December 31 1990
REVENUES						
Taxes	$3,578,242	$	$	$	$3,578,242	$3,467,008
Licenses and Permits	263,791				263,791	267,570
Intergovernmental	184,468				184,468	181,288
Charges for Services	119,275				119,275	143,139
Miscellaneous	38,179	11,000		26,589	75,768	62,492
OTHER FINANCING SOURCES						
Operating Transfers In	236,772	2,931	404,075	114,000	757,778	202,217
TOTAL REVENUES AND OTHER FINANCING SOURCES	4,420,727	13,931	404,075	140,589	4,979,322	4,323,714

EXHIBIT B
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For the Fiscal Year Ended December 31, 1991

	Governmental Fund Types			Fiduciary Fund Type	Totals (Memorandum Only)	
	General	Special Revenue	Capital Projects	Expendable Trust	December 31, 1991	December 31 1990
EXPENDITURES						
Current						
General Government	355,709				355,709	407,607
Public Safety	299,009				299,009	265,561
Highways and Streets	277,507				277,507	258,234
Sanitation	137,435				137,435	104,048
Health	5,353				5,353	36,311
Welfare	14,292			14,292	15,957	
Culture and Recreation	32,931	13,210			46,141	33,163
Conservation	338	11,086			11,424	
Economic Development	480				480	
Debt Service						
Principal	50,000				50,000	50,000
Interest and Fiscal Charges	40,052				40,052	43,598
Capital Outlay	237,990		41,661		279,651	185,068
Intergovernmental	2,842,084				2,842,084	2,716,514

OTHER FINANCING USES						
Operating Transfers Out	358,578		75,628	320,641	754,847	199,265
TOTAL EXPENDITURES AND OTHER FINANCING USES	4,651,758	24,296	117,289	320,641	5,113,984	4,315,326
EXCESS (Deficiency) OF REVENUES AND OTHER FINANCING SOURCES OVER (Under) EXPENDITURES AND OTHER FINANCING USES	(231,031)	(10,365)	286,786	(180,052)	(134,662)	8,388
FUND BALANCES — January 1	269,912	22,669	36,203	389,694	718,478	710,090
FUND BALANCES — December 31	$ 38,881	$12,304	$322,989	$209,642	$ 583,816	$ 718,478

The notes to the financial statements are an integral part of this statement.

EXHIBIT B-1
TOWN OF LOUDON
SPECIAL REVENUE FUNDS
Combining Balance Sheet
December 31, 1991

	Maxfield Public Library	Conservation Commission	NH Int'l Speedway Scholarship Grant	Totals	
				December 31, 1991	December 31, 1990
ASSETS					
Cash and Equivalents	$4,661	$7,561	$82	$12,304	$22,669
EQUITY					
Fund Balances					
Reserved for Special Purposes	$4,661	$7,561	$82	$12,304	$22,669

The notes to the financial statements are an integral part of this statement.

EXHIBIT B-2

TOWN OF LOUDON

SPECIAL REVENUE FUNDS

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended December 31, 1991

	Maxfield Public Library	Conservation Commission	NH Int'l Speedway Scholarship Grant	Totals	
				December 31, 1991	December 31, 1990
REVENUES					
Intergovernmental Revenues	$	$	$	$	$ 220
Charges for Services					405
Miscellaneous	534	384	10,082	11,000	1,245
OTHER FINANCING SOURCES					
Operating Transfers In	2,931			2,931	2,952
TOTAL REVENUES AND OTHER FINANCING SOURCES	3,465	384	10,082	13,931	4,822

EXHIBIT B-2
SPECIAL REVENUE FUNDS
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended December 31, 1991

	Maxfield Public Library	Conservation Commission	NH Int'l Speedway Scholarship Grant	Totals	
				December 31, 1991	December 31, 1990
EXPENDITURES					
Current					
Culture and Recreation	3,210		10,000	13,210	3,779
Conservation		11,086		11,086	
TOTAL EXPENDITURES	3,210	11,086	10,000	24,296	3,779
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	255	(10,702)	82	(10,365)	1,043
FUND BALANCES — January 1	4,406	18,263		22,669	21,626
FUND BALANCES — December 31	$4,661	$ 7,561	$ 82	$12,304	$22,669

The notes to the financial statements are an integral part of this statement.

EXHIBIT B-3
TOWN OF LOUDON
SPECIAL REVENUE FUND — MAXFIELD PUBLIC LIBRARY
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1991

REVENUES		
Miscellaneous		
Interest & Dividends	$ 10	
Donations	524	
Other Financing Sources		
Operating Transfers In		
Trust Funds	2,931	
Total Revenues and Other Financing Sources		$3,465
EXPENDITURES		
Current		
Culture and Recreation		
Other Administrative Costs	$1,096	
Books, Periodicals and Programs	1,589	
Operations and Maintenance of Facilities	525	
Total Expenditures		$3,210
Excess of Revenues and Other Financing Sources Over Expenditures		255
FUND BALANCE — January 1		4,406
FUND BALANCE — December 31		$4,661

The notes to the financial statements are an integral part of this statement.

EXHIBIT C
TOWN OF LOUDON
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
General and Special Revenue Funds
For the Fiscal Year Ended December 31, 1991

	General Fund			Special Revenue Funds			Totals (Memorandum Only)		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES									
Taxes	$3,569,460	$3,578,242	$ 8,782	$	$	$	$3,569,460	$3,578,242	$ 8,782
Licenses and Permits	272,600	263,791	(8,809)				272,600	263,791	(8,809)
Intergovernmental	192,063	184,468	(7,595)				192,063	184,468	(7,595)
Charges for Services	137,770	119,275	(18,495)				137,770	119,275	(18,495)
Miscellaneous	35,305	38,179	2 ,874	11,000	11,000		46,305	49,179	2,874
OTHER FINANCING SOURCES									
Operating Transfers In	264,500	236,772	(28,728)	2,931	2,931		267,431	239,703	(27,728)
TOTAL REVENUES AND OTHER FINANCING SOURCES	4,471,698	4,420,727	(50,971)	13,931	13,931		4,485,629	4,434,658	(50,971)
EXPENDITURES									
Current									
General Government	393,233	355,709	37,524				393,233	355,709	37,524
Public Safety	343,263	299,009	44,254				343,263	299,009	44,254
Highways and Streets	288,165	277,507	10,658				288,165	277,507	10,658
Sanitation	173,106	137,435	35,671				173,106	137,435	35,671

Health	5,296	5,353	(57)				5,296	5,353	(57)
Welfare	22,476	14,292	8,184				22,476	14,292	8,184
Culture and Recreation	33,949	32,931	1,018	13,210	13,210		47,159	46,141	1,018
Conservation	610	338	272	11,086	11,086		11,696	11,424	272
Economic Development	500	480	20				500	480	20
Debt Service									
Principal	50,000	50,000					50,000	50,000	
Interest and Fiscal Charges	43,595	40,052	3,543				43,595	40,052	3,543
Capital Outlay	238,312	237,990	322				238,312	237,990	322
Intergovernmental	2,842,132	2,842,084	48				2,842,132	2,842,084	48
OTHER FINANCING USES									
Operating Transfers Out	309,000	358,578	(49,578)				309,000	358,578	(49,578)
TOTAL EXPENDITURES AND OTHER FINANCING USES	4,743,637	4,651,758	91,879	24,296	24,296		4,767,933	4,676,054	91,879
EXCESS (Deficiency) OF REVENUES AND OTHER FINANCING SOURCES OVER (Under) EXPENDITURES AND OTHER FINANCING USES	(271,939)	(231,031)	40,908	(10,365)	(10,365)		(282,304)	(241,396)	40,908
FUND BALANCES — January 1 (As Restated)	269,912	269,912		22,669	22,669		292,581	292,581	
FUND BALANCES — December 31	$(2,027)	$ 38,881	$40,908	$12,304	$12,304	$ 0	$ 10,277	$ 51,185	$40,908

The notes to the financial statements are an integral part of this statement.

EXHIBIT C-1
TOWN OF LOUDON
CAPITAL PROJECTS FUNDS
Combining Balance Sheet
December 31, 1991

	Transfer Station	Recycling Facility and Equipment	Safety Building	Total December 31, 1990
ASSETS				
Cash and Equivalents	$	$	$	$80,147
Receivables				
Intergovernmental				10,000
Interfund Receivable			322,989	1,410
TOTAL ASSETS	$0	$0	$322,989	$91,557
LIABILITIES AND EQUITY				
Liabilities				
Contracts Payable	$	$	$	$13,015
Interfund Payable				42,339
Total Liabilities				55,354

Equity				
Fund Balances				
Reserved for Debt Service				75,628
Reserved for Encumbrances			322,989	12,200
Unreserved				
Undesignated (Deficit)				(51,625)
Total Equity			322,989	36,203
TOTAL LIABILITIES AND EQUITY	$0	$0	$322,989	$91,557

The notes to the financial statements are an integral part of this statement.

EXHIBIT C-2
TOWN OF LOUDON
CAPITAL PROJECTS FUNDS
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended December 31, 1991

	Transfer Station	Recycling Facility and Equipment	Safety Building	Totals December 31, 1991	Totals December 31, 1990
REVENUES					
Intergovernmental Revenues	$	$	$	$	$ 10,000
Miscellaneous					10,204
OTHER FINANCING SOURCES					
Operating Transfers In		53,097	350,978	404,075	25,000
TOTAL REVENUES AND OTHER FINANCING SOURCES		53,097	350,978	404,075	45,204
EXPENDITURES					
Capital Outlay					
Architectural/Engineering		1,500	19,111	20,611	9,557
General Construction		2,287	8,710	10,997	77,119
Equipment, Furniture and Fixtures		9,885		9,885	15,067
Administration			168	168	
Other					1,987

OTHER FINANCING USES					
Operating Transfers Out	75,628			75,628	25,000
TOTAL EXPENDITURES AND OTHER FINANCING USES	75,628	13,672	27,989	117,289	128,730
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(75,628)	39,425	322,989	286,786	(83,526)
FUND BALANCES — January 1	75,628	(39,425)		36,203	119,729
FUND BALANCES — December 31	$ 0	$ 0	$322,989	$322,989	$ 36,203

The notes to the financial statement are an integral part of this statement.

EXHIBIT D
TOWN OF LOUDON
Statement of Revenues, Expenses and Changes in Fund Balance
All Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1991

	Fiduciary Fund Type	Total (Memorandum Only)
	Nonexpendable Town Trusts	December 31, 1990
OPERATING REVENUES		
New Funds	$	$ 200
Interest and Dividends	4,776	4,945
TOTAL OPERATING REVENUES	4,776	5,145
OPERATING EXPENSES		
Trust Income Distributions	2,244	1,406
INCOME BEFORE OPERATING TRANSFERS	2,532	3,739
OPERATING TRANSFERS		
Transfers Out	(2,931)	(2,952)
NET INCOME (Loss)	(399)	787
FUND BALANCE — January 1	78,146	77,359
FUND BALANCE — December 31	$77,747	$78,146

The notes to the financial statements are an integral part of this statement.

EXHIBIT D-1
TOWN OF LOUDON
TRUST FUNDS
Combining Balance Sheet
December 31, 1991

	Trust Funds			Totals	
	Expendable		Nonexpendable		
	General Fund Trusts (RSA 31:19-A)	Capital Reserve	Town	December 31, 1991	December 31, 1990
ASSETS					
Cash and Equivalents	$4,352	$330,594	$37,288	$372,234	$446,285
Investments			40,459	40,459	40,459
Interfund Receivable		20,000		20,000	20,000
TOTAL ASSETS	$4,352	$350,594	$77,747	$432,693	$506,744
LIABILITIES AND EQUITY					
Liabilities					
Interfund Payable	$	$145,304	$	$145,304	$ 38,904

EXHIBIT D-1
TOWN OF LOUDON
TRUST FUNDS
Combining Balance Sheet
December 31, 1991

	Trust Funds			Totals	
	Expendable		Nonexpendable		
	General Fund Trusts (RSA 31:19-A)	Capital Reserve	Town	December 31, 1991	December 31, 1990
Equity					
Fund Balances					
Reserved for Endowments			77,747	77,747	78,146
Reserved for Special Purposes	4,352	205,290		209,642	389,694
Total Equity	4,352	205,290	77,747	287,389	467,840
TOTAL LIABILITIES AND EQUITY	$4,352	$350,594	$77,747	$432,693	$506,744

The notes to the financial statements are an integral part of this statement.

EXHIBIT D-2
TOWN OF LOUDON
FIDUCIARY FUND TYPE
Expendable Trust Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended December 31, 1991

	General Fund Trusts (RSA 31:19-A)	Capital Reserve Funds	Totals	
			December 31, 1991	December 31, 1990
REVENUES				
Interest and Dividend Income	$ 188	$ 26,401	$ 26,589	$ 20,421
OTHER FINANCING SOURCES				
Operating Transfers In	1,000	113,000	114,000	129,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,188	139,401	140,589	149,421
OTHER FINANCING USES				
Operating Transfers Out		320,641	320,641	45,265

Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Other Financing Uses	1,188	(181,240)	(180,052)	104,156
FUND BALANCES — January 1	3,164	386,530	389,694	285,538
FUND BALANCES — December 31	$4,352	$205,290	$209,642	$389,694

The notes to the financial statements are an integral part of this statement.

EXHIBIT E
TOWN OF LOUDON
Statement of Cash Flows
All Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1991

	Fiduciary Fund Type	Total (Memorandum Only)
	Nonexpendable Town Trusts	December 31, 1990
CASH FLOWS FROM OPERATING ACTIVITIES		
Interest and Dividends Received	$ 4,776	$ 4,945
New Funds Received		200
Trust Income Distributions	(2,244)	(1,406)
Operating Transfers Out	(5,883)	(6,394)
NET (Decrease) IN CASH	(3,351)	(2,655)
CASH — January 1	37,687	40,342
CASH — December 31	$34,336	$37,687

Reconciliation of Net Income to Net Cash (Used) by Operating Activities

NET (Loss)	($ 399)	$ 787
ADJUSTMENTS TO RECONCILE NET INCOME TO NET CASH (Used) BY OPERATING ACTIVITIES		
(Increase) Decrease by Interfund Payable	(2,952)	(3,442)
NET CASH (Used) BY OPERATIONS	($3,351)	($2,655)

The notes to the financial statements are an integral part of this statement.

TAX COLLECTOR'S REPORT
SUMMARY OF TAX ACCOUNTS
Fiscal Year Ended December 31, 1991 — (June 30, 1992)

DEBITS

	Levies of 1992	Levies of 1991	Levies of Prior
Uncollected Taxes — Beginning of Fiscal Year:			
Property Taxes			$835,905.85
Land Use Change Tax			19,711.15
Yield Taxes			2,404.12
Taxes Committed to Collector:			
Property Taxes		$3,465,193.36	
Land Use Change Tax		8,962.00	
Yield Taxes		12,489.21	
Prepayment		1,150.00	
Added Taxes:			
Property Taxes		6,422.85	
Overpayments: (2)			
a/c Property Taxes		12,235.64	71.02
Interest Collected on			
Delinquent Taxes		6,582.28	50,067.16
Penalties Collected on			
Excess Credits Property			1,716.80
TOTAL DEBITS		$3,513,035.34	$909,876.10

CREDITS

Remitted to Treasurer During Fiscal Year:			
Property Taxes		$2,539,021.65	$834,033.77
Land Use Change Tax		7,871.07	7,392.47
Yield Taxes		8,681.33	75.08
Overpayments		12,235.64	71.02
Prepayment — Property		1,150.00	
Interest on Taxes		6,582.28	50,067.16
Abatements Allowed:			
Property Taxes		14,153.53	3,588.88
Yield Taxes		59.92	
Land Use Change			3,183.00

Uncollected Taxes End of Fiscal Year:			
Property Taxes		914,417.10	
Land Use Change Tax		1,090.93	9,135.68
Yield Taxes		3,747.96	2,329.04
Excess Debits — Property		4,023.93	
TOTAL CREDITS		$3,513,035.34	$909,876.10

TAX COLLECTOR'S REPORT

Summary of Tax Sales/Tax Lien Accounts

Fiscal Year Ended December 31, 1990 — (June 30, 1991)

DEBITS

	.... Tax Sale/Lien on Account of Levies of		
	1990	**1989**	**Prior**
Balance of Unredeemed Taxes of Fiscal Year:		$253,837.55	$127,506.22
Taxes Sold/Executed To Town During Fiscal Year:	$533,286.80		
Interest Collected After Sale/Lien Execution:	8,905.89	21,576.90	43,792.76
Excess Credits	6.08	6,750.06	5,222.76
TOTAL DEBITS	$542,198.77	$282,164.51	$176,521.74

CREDITS

Remittance to Treasurer During Fiscal Year			
Redemptions	$147,626.90	$100,893.25	$115,724.50
Interest and Cost After Sale	8,905.89	21,576.90	43,792.76
Abatements During Year	43.27	5,583.43	263.98
Unredeemed Taxes End of Year	385,622.71	154,110.93	16,740.50
TOTAL CREDITS	$542,198.77	$282,164.51	$176,521.74

UNPAID 1987 TAXES

Harbour, Bob $1,247.52

UNPAID 1988 TAXES

Crowley, Judith $4,019.20
Drew, Scott & Cynthia 3,249.38
Edley Ass. 403.51
Greene, Charles & Bonnie 351.22
Greene, John 2,157.90
Harbour, Bob 2,766.42
Jones, David 300.37
Flaherty, Robert 1,791.67

UNPAID 1989 TAXES

Ash, Donald E, Jr. 206.99
Avery, Curtis 224.35
Barnard, William 3,844.08
Beauchesne, Janice J. 2,095.37
Bergeron, Harvey 1,534.72
Boyd, William 5,134.01
Brooks, Scott & Teresa 272.77
Call, Winfield S., IV 1,458.36
Carpenter, Leo & Juanita 2,682.34
Come, Walter 985.05
Cooper, Robert & Pamela 1,570.63
Crowley, Judith 3,939.05
Cushing, Lansdown 40.87
Dow, Judy & Riel, Ralph 586.78
Drew, Scott & Cynthia 2,802.74
Duhaime, Shane & Vicky 406.36
Eastman, Roger 973.43
Edley Associates 466.75
Edley Associates 484.47
Elliott, Benjamin & Juanita 414.53
Ellis, Roberta 624.13

Flaherty, Dennis 357.32
Flaherty, Robert 369.51
Follansbee, David & Barbara 301.63
Forst, William & Cynthia 2,252.09
Freeport Development, Inc. 698.49
Golden, Patrick 17.72
Goldthwaite, Barbara 75.42
Graham, Michael 1,163.89
Greater New England, Inc. 419.12
Greater New England, Inc. 198.35
Greater New England, Inc. 317.93
Green, Charles & Bonnie 980.48
Greene, John & Alice 5,679.88
Griswold, Bruce & Janet 451.24
Hamilton, Nancy 356.49
Harbour,Bob 2,685.51
Hayward, Lovering 429.04
Hayward, Lovering 439.78
Hayward, Lovering 417.59
Hayward, Lovering 434.30
Heath, Dexter & Diane 2,377.25
Holub, James & Joanne 3,131.47
Hurley, Steven 429.87
Huse, Victor & Pamela 1,499.35
Jakubowski, Dennis 2,064.10
Jeddy Associates 489.62
Kenney, Allan & Mary 1,361.49
Kesting, William 806.82
Kibbie, Donald & Denise 2,416.09
King, Allan & Geraldine 3,453.38
Kingsbury, Wade 1,133.39
Knowlton, David 243.79
LaBonte, Michael & Gullage, Kevin 14,412.55
LaBonte, Michael & Gullage, Kevin 236.99
Ladd, David 1,595.92
Ladd, Henry & Penny 46.64
LeHoullier, Edward 482.34
LeHoullier, Edward 424.34
Loggers Corp. 81.52
Marabella, Vincent 1,846.36

Merrill, Richard 324.68
Messer, Albert 2,470.11
Michaud, Ronald 4,513.96
Miller, Dorothy 1,140.67
Minery, Allen, Sr. 3,084.99
Minery, Allen, Sr. 471.90
Moore, Peter 2,752.72
Mosholder, Daniel 1,037.95
Heckman, Debra 421.81
N.C.T. Realty 7,879.70
Nilgers, Erick & Phyllis 523.89
Orisini, David & Lori 1,943.71
Parrish, Richard & Anne 540.79
Pease, John & Lola 667.34
Pelletier, Rosaire 417.30
Peter, James Associates 228.87
Prescott, Brent 1,859.55
Reardon, Michael 1,233.65
Reed, Wesley & Suzanne 820.43
Rose Meadow Trust 1,110.92
Searles, Robert & Cheryl 1,132.63
Simmons, Thomas 1,759.67
Sliva, Sthua 3,238.17
Smith, William 1,604.13
Soriano, Romeo & Harriet 2,052.82
Spencer, Andrew & Joyce 1,905.70
Stockman, Garrick 970.70
Strachan, Thomas 2,189.43
Taylor, Stephen 856.97
Walker, Kyle 278.06
Ward, Royden 2,021.48
Weeks, Norman 731.31
Welch, Arthur 2,487.07
Willis, Dana & Patricia 3,290.49
Willis, Dana & Patricia 408.51
Willis, Dana & Patricia 537.15
Willis, Dana & Patricia 428.70
Willis, Dana & Patricia 477.95
Willis, Dana & Patricia 558.14
Wlodyka, Edward & Karen 55.65
Trip, Gertrude 1,234.02

UNPAID 1990 TAXES

Allard, Ronald, Jr. & Susan	1,143.15
Ash, Donald, Jr.	1,329.66
Atkinson, Nathan & Elizabeth	1,901.55
Avery, Curtis R.	538.27
Baker, Dennis	309.54
Ball, Richard & Patricia	336.11
Ball, Richard & Patricia	1,677.71
Barnard, William	4,196.18
Barrett, Richard W. & Sharon	1,952.78
Barrett, William	2,542.72
Bartlett, Diane & Trisha	477.90
Barton, Elisabeth	2,661.12
Beauchesne, Janice J.	2,314.95
Bedard, Joseph	27.83
Jones, David & Deborah	585.62
Bell, Stephan & Sandra	5,369.43
Bennett, James	29.25
Bergeron, Harvey J. Jr.	2,441.60
Berwick, Jay	1,073.53
Bohi, Joseph	2,247.99
Blivin, Patricia	30.68
Bolden, Melvin	884.73
Boyd, William, Jr.	5,325.27
Breason, Roger	798.47
Brier, Joseph	69.17
Briere, Cheryl	33.53
Brogan, Mark & Barbara	2,181.53
Brooks, Scott	1,336.75
Brousseau, Harry	30.68
Brown, William	588.53
Brunelle, Robert & Lucille	2,006.74
Bullock, Todd & Diane	2,262.22
Burdette, James & Brenda	470.19
Cadarett, Joy	1,971.98
Call, Winfield, S. IV	1,715.72
Campbell, Christine	1,375.21
Carpenter, Leo & Juanita	2,961.27
Chin, David	1,534.71

Clark, Irvin & Dorothy 1,769.70
Cochran, Russell 1,719.48
Cole, Allan C. 771.94
Come, Brian & Victoria 993.20
Come, Walter 2,213.56
Concord Lumber Co. 90.69
Cooper, June 2,589.51
Cooper, Robert & Pamela 1,750.16
Coulombe, Ernest & Patricia 20.72
Cowan, Jeffrey 434.23
Cronin, John & Susan 2,619.76
Croswell, Cathy M. 1,510.68
Croteau, Richard, Jr. 1,103.55
Crowley, William 467.17
Crowley Land Clearing Inc. 6,949.79
Crowley, Judith 4,349.13
Crowley, William 32.47
Crowley, William H. Sr. 146.84
Cushing, Lansdown 378.92
Dartmouth Bank 3,408.16
Davis, Wendy 454.61
Davis, Wendy 441.61
Davis, Dorothy H. 2,291.66
Dean, Bernice 15.93
Demers, Peter & Dawn 2,095.14
Dennis, Victor, Jr. & Carol 102.34
Desell, Louis 26.41
Dow, Judy & Piel, Ralph 1,213.89
Dowes, John E. Magoon, Bliss, Jr. & Jennifer 1,642.43
Drew, Scott & Cynthia 3,124.01
Dubuc, Ronald, Jr. 3,403.79
Duhaime, Shane & Vicky 1,903.01
Eastman, Roger L. 1,098.01
Edley Associates 520.22
Edley Associates 539.04
Eifler, Robert A. & Sue 359.97
Ellis, Roberta M. 1,461.93
Elmakiss, Yakow (Trustees) 794.36
Erickson, Karen 539.04
Fiske, William, Sr. & Jean 818.11

Flaherty, Dennis 397.26
Flaherty, Robert 399.29
Follansbee, David & Barbara 323.60
Forst, William E. 2,510.01
Freeport Dev. Inc. 766.13
Friel, Larry 36.39
Gagnon, William 1,057.76
George, Ora & Mary 1,234.35
George, Ora & Mary 1,737.16
George, Ora, & Mary 8,168.28
Ghidella, Frances 22.13
Gingras, Emele & Lucille 1,368.99
Golden, Patrick & Judith 2,454.99
Goldthwaite, Barbara 440.06
Goslant, Paula 14.93
Graham, Michael 1,284.33
Gray, Andrew & Gloria 533.23
Greater New England Inc. 367.27
Green, Charles & Bonnie 1,316.36
Greene, John & Alice 3,680.36
Gregorio, Henry & Zacone, John 12.28
Griswald, Bruce & Janet 2,312.04
Guy, Lawrence & Theresa 542.29
Guy, Lawrence & Theresa 754.92
Hamilton, Nancy 1,555.67
Hamlin, Fran 520.70
Harbour, Bob E. 2,993.30
Haskell, Steven 1,229.02
Hayward, Lovering 465.68
Hayward, Lovering 478.59
Hayward, Lovering 453.83
Hayward, Lovering 472.48
Heath, Richard III & Reba 632.74
Heath, Dexter 2,719.63
Hibbard, Brian, Estate of 782.24
Hibbard, Brian, Estate of 2,655.57
Higgins, Donald K. & Mary 1,123.38
Holbub, James & Joanne 2,375.51
Hurley, Steven & Tammy 1,144.60
Huse, Victor & Pamela 1,670.67

Jakubowski, Dennis & Deborah 2,300.39
Jeddy Associates 533.22
Jefferson, Diane 1,279.00
Jeffries, Robert & Martha 1,244.15
Jenkins, Jeffrey W. Sr. 738.44
Johns, Walter 2,152.21
Johnston, Virgil & Judith 710.32
Just, Walter 15.62
Kendall, Kenneth & Joyce 2,578.54
Kendall, Kenneth, Jr. 1,325.97
Kenney, Allan & Mary 2,352.73
Kent, Paul 37.81
Kentra, James & Gail 1,322.34
Kerkel, Jon & Vicki 539.04
Kesting, Wm. Erick 1,875.34
King, Allen & Geraldine 3,842.23
Kingsbury, Rory & Joni 1,825.85
Kingbury, Wade 1,252.31
Knowlton, David 803.97
LaBonte, Michael & Gullage, Kevin 17,283.56
LaBonte, Michael & Gullage, Kevin 264.05
Ladd, David 3,693.47
Ladd, Henry 483.72
LeHouiller, Paul & Nancy 208.23
LeHouiller, Edward N. 526.04
LeHouiller, Edward N. & John E. 460.43
Lenehan, William 22.13
Lewis, Hazel 414.11
Lewis, Hazel 34.31
Loggers Co-Op 78.18
Lorandeau, Sidney 43.06
Magee, James 1,411.75
Marabella, Vincent 1,918.97
Maratea, Diane 178.23
Marier, Dawn 99.72
Mckenna, Robert 1,275.61
Meeken, David 1,508.05
Merrill, Richard 2,730.69
Merrill, Richard 328.06
Merrill, Roy 31.11

Merrill, Roy 1,554.88
Merrill, Roy 119.80
Merrill, Roy 952.63
Merrill, Roy 1,161.35
Merrow, Lyford & Judith 450.35
Messer, Alberta 2,753.11
Michard, Donald B. 5,032.09
Miller, Dorothy 753.30
Minery, Allan C. Jr. 1,370.87
Minery, ALlan Sr. 3,438.72
Minery, ALlan Sr. 514.39
Mitchell, Phillip I. 1,898.63
Moegelin, Cynthia 1,319.12
Monez, Ronald & Carol 32.62
Moody, Michael 345.45
Moore, Peter J. 3,039.00
Moore, Lauris, Jr. 1,791.45
Moore, Lauris. Jr. 388.76
Morrissette, Eugene 1,199.91
Morse, Charles H. Jr. 372.72
Morse, Paul 942.65
Mosholder, Daniel 894.60
NCT Realty 8,802.86
Nemccola, Gary 1,090.86
Newton, Jim 664.73
Nicolson, David 500.08
Nilges, Erich 2,579.88
Orsini, David & Lori 2,118.65
Osgood, Fred & Jean 2,332.92
Parrish, Richard & Anne 590.28
Paul, Marie 1,961.36
Pease, John & Lola 2,151.92
Pelletier, Rosaire & Jo-Ellyn 1,409.53
Philbrick, Bradley 1,364.93
Pizzo, Joseph-Rivard, Paul 427.52
Polep, Thomas & Nancy 1,770.54
Prescott, Benjamin, & Brent 4,371.81
Rand, Charles & Janet 1,124.89
Raymond, Edward & Sandra 1,373.14
Reardon, Michael & Carolyn 1,869.52

Reed, Wesley & Suzanne 1,316.95
Rheinhold, Daniel 47.78
Riel, Jerry & Eleanor 1,904.75
Roberts, Rachel 6,098.23
Rose Meadow Trust 2,604.04
Sanuth, William & Eileen 2,255.56
Sanuth, William & Eileen 397.94
Scarlett, Kevin 1,077.64
Searles, Robert & Cheryl 1,649.55
Seavey, Robert & Diane 1,023.44
Seidensticker, Cort 345.29
Serino, Steven 1,302.73
Shaver, Jackie 1,408.58
Simmons, Thomas-Filer, Vivian 1,942.30
Serdis, Fary 30.68
Sittig, Donald & Connie 3,249.70
Sleeper, Gary & Eva 725.36
Silva, Sthua 3,897.27
Smith Dairy Farm 1,817.11
Smith Dairy Farm 3,366.33
Smith Dairy Farm 150.47
Smith Dairy Farm 156.30
Smith Dairy Farm 28.20
Smith, Earl & Gayleen 29.40
Smith, William 1,770.54
Smith, Jeffrey & Sawn 1,754.05
Soriano, Romeo & Harriet 2,266.04
Spencer, Joyce 2,155.21
St. Pierre, Guy 1,011.14
Staples, Raymond & Cheryl 2,496.92
Stevins, James 49.21
Stockman, Garrick 2,315.16
Stone, Katherine 746.23
Stone, Katherine 1,351.00
Strachan, Thomas 2,440.14
Taylor, Stephen 942.84
Thorpe, James & Vicki 464.15
Titus, Ronald-LaPlante, Joan 2,730.17
Tomes, Raymond 1.72
Tripp, Gertrude 878.70

Universal Grace Church	1,474.74
Vacca, John & Elizabeth	491.11
Vacca, John & Elizabeth	2,717.22
Ward, J. Royden	4,786.67
Weeks, Norman	1,093.75
Welch, Arthur & Suzanne	2,772.03
Wheeler, Albert	1,396.07
Wilcott, Henry	181.33
First Concord Realty Trust	1,277.24
First Concord Realty Trust	2,211.70
First Concord Realty Trust	597.27
Woodford, Leonard	47.78
York, Charles L. Sr.	1,959.77
York, Charles L. Sr.	1,280.08
Young, Wm III & Drew	1,207.04
Zajac, James	2,255.84

TREASURER'S REPORT
JANUARY 1, 1991 through DECEMBER 31, 1991

Cash on hand January 1, 1991		$ 110,124.66
Received from Tax Collector:		
Prepayments and Overpayments	13,545.20	
Net Bad Checks & Fees	804.17	
		$ 14,349.37
1990:		
Property Tax	834,033.77	
Property Tax Interest	47,828.07	
Current Use Charges and Interest	18,668.69	
Yield Tax	75.09	
	$	900,605.62
1991:		
Property Tax	2,539,333.26	
Property Tax Interest	6,277.93	
Current Use Charges and Interest	1,682.00	
Yield Tax	8,707.84	
		$2,556,001.03
Redeemed Taxes:		
1987	14,194.30	
1988	139,630.41	
1989	127,744.21	
1990	156,951.28	
		$ 438,520.20
Received from Town Clerk:		
Motor Vehicle Permits	255,625.64	
Election Filing Fees	9.00	
Dog Licenses	1,757.50	
Marriage Licenses	1,400.00	
Net Bad Checks & Fees	(63.50)	
Dump Stickers	339.50	
Certified Copies	130.00	
		$ 259,198.14

Received from State Treasurer:		
Highway Block Grant	74,456.29	
Revenue Distribution	107,155.25	
		$ 181,611.54

Miscellaneous Receipts:		
Tax Anticipation Notes	600,000.00	
Interest — Checking	10,202.49	
Bank Charge — Stop Payments	(5.00)	
Security Deposits	2,750.00	
Planning & Zoning Boards	4,863.40	
LPD (details, pistols, accidents)	6,540.30	
LPD (special services—racetrack)	90,192.08	
LPD Road Toll	1,532.06	
Restitution	163.00	
Selectmen's Office Income	1,159.00	
Refund Overpayments	533.19	
Welfare Reimbursements	731.07	
Blue Cross Reimbursements	11,373.13	
Insurance Damage Reimbursements	805.05	
NHMA Dividend	1,214.31	
Net Bad Checks & Fees	(11.00)	
Sale of Town Property	10,125.00	
Building Permits	5,584.79	
Peddlar's and Hauler's Fees	1,025.00	
Junkyard Permits	125.00	
State & Federal Forest Lands	452.36	
Forest Fire Reimbursements	803.23	
LFD Fines	134.00	
LFD (special services—racetrack)	8,841.75	
LFD Road Toll	69.53	
Summer Recreation	575.00	
Landfill Income	10,351.04	
Snowplowing	1,200.00	
Amrac Settlement	5,000.00	
NH Recycling Grant	10,000.00	
Transfer from Savings	149,000.00	
Transfer from Solid Waste Account	100,000.00	
Capital Reserve — Fire Truck	162,325.00	
Capital Reserve — Highway	51,916.10	
		$1,249,570.88

LESS:		
Orders drawn		$5,504,769.03
Balance in Checking Account at December 31, 1991		$ 205,212.41
OTHER ACCOUNTS:		
Solid Waste Transfer Station:		
Beginning Balance	80,147.24	
Deposits	50,000.00	
Interest Income	2,476.93	
Less Orders Drawn	(121,687.02)	
Balance 12/31/91		$ 10,937.15
NHIS Scholarship Fund:		
Beginning Balance	0.00	
Deposits	10,000.00	
Interest Income	82.19	
Orders Drawn	(10,000.00)	
Balance 12/31/91		$ 82.19
Bonded Work Account:		
Beginning Balance	0.00	
Deposits	6,000.00	
Orders Drawn	(6,000.00)	
Balance 12/31/91		$ 0.00
BNH Savings Account (transfers from general fund):		
Beginning Balance	0.00	
Deposits	99,997.49	
Orders Drawn	(99,000.00)	
Balance 12/31/91		$ 997.49
Fleet Savings Account (transfers from general fund):		
Beginning Balance	0.00	
Deposits	50,729.20	
Interest Income	304.15	
Orders Drawn	(50,000.00)	
Balance at 12/31/91		$ 1,033.35
TOTAL ACCOUNTS		$ 218,262.59

Melanie C. Kiley
Treasurer

HIGHWAY DEPARTMENT REPORT 1991

Last year, once again, the Town Crew undertook new projects and increased activities of general maintenance. Projects included the clearing and widening of some sections on Shaker Road, Flagg Road, Bumfagon Road, and Beck Road. Increased visibility at two dangerous hills were completed on Coaster Road. School Street received a shim coat and new oil surface. As usual we would have liked to have done more but limited funds and time prevented it. We did make some headway on its roadability and profile.

The town crew also has undertaken all of the site work at the new Safety Complex. Its a nice change of pace for the crew and savings to the town.

Gravel roads were graded more often this past year due to increased use. The amount of traffic we received in some areas actually required a grading cycle of every seventh day. We are sorry but this is impossible for us to do.

Next year, we would like to acquire $30,000 from our already established bridge fund for some minor repairs and site review by qualified engineers. Sanborn Road and Kenney Road are slated for this activity.

Extensive asphalt shoulder work and gravel application on asphalt roads are also on the agenda. We are now in the planning process of eliminating the bad corner on Bumfagon Road. This will also be completed by fall.

Last but not least, the Road Crew will also finish the site work at the new Safety Complex.

Special thanks to the residents who have done road side clearing on their property. It has been a great help in minimizing ice build up this winter. We at the Highway Department appreciate your efforts.

John Rice
Road Agent

TRANSFER STATION REPORT 1991

For the past year the Transfer Station has remained unchanged in procedures used for handling recycling and refuse material. We did construct a new salt holding area and drop off retainer wall for building debris.

Using our own trailers and tractor to haul refuse and some recycled items has proved to be a great cost savings over private haulers.

This past summer we were informed by our Hydrology Study Engineers to minimize salt contamination in the soil. Prior to building this, procedures used were to pile the salt on open ground. The highway crew erected a containment area out of cement blocks and pavement. At the same time we incorporated a new building debris drop off point, which would have had to be moved for dump closure from its original location. Eventually we will have to fully enclose the salt containment area from the elements, but for now tarps are sufficient.

We have been asked by the Recycling Committee to set up activities in areas already established and add cardboard and tin to our list. Evaluations have been made of our work force and we believe our two part-time employees will handle the changes sufficiently with little change in over all hours.

Once again we would like to thank the residents for their increased acknowledgment and help for recycling and in keeping a clean functional facility. A special note of thanks to Arthur Colby for his expertise and help in our signage.

John Rice
Road Agent

P.S. Don't forget to glance at our new bulletin board which is located on the side of our glass building. Thanks Arthur!

SOLID WASTE AND RECYCLING REPORT 1991

In 1991 the Solid Waste Ordinance was approved and enacted on September 24, 1991.

Flyers outlining fees were distributed at the Transfer Station and additional copies are available at the Town Clerk's Office.

Closure of the Landfill is continuing to be reviewed and coordinated. The Recycling Buildings were completed and equipped and recycling began in February for glass and paper. As of 12/31/91 30 tons of paper and 1¾ ton of aluminum cans have been recycled producing revenue of $1316.15. The reduction of 31¾ tons from the waste stream to the Penacook Facility has also saved $1200.00, for a total of $2516.15 (Rev $1316.15 plus $1200.00 savings).

The glass is being collected. When 20 tons of each color is accumulated it will be sold. Other recycled materials have produced $1900.00 in revenue in 1991.

In 1992 we are looking forward to implementing recycling of cardboard and tin cans and the purchase of a glass crusher to improve our storage capacity.

Monthly meetings are held the third Tuesday of each month at the Town Offices and the public is welcome.

Respectfully submitted,
Recycling Committee
Solid Waste Committee

LOUDON POLICE DEPARTMENT REPORT 1991

With our current police personnel within the Town of Loudon, consisting of three full-time officers and seven part-time officers, it goes without saying that it is one of the finest police departments within the county. These men have spent countless hours above and beyond their regular hours to investigate and convict the many serious crimes we have encountered this past year. Every member within the department works in total harmony and have aided in situations above and beyond the call of duty. With the major race events at New Hampshire International Speedway, their patience has been truly tested during the intense effort to maintain traffic control and safety. Their professionalism has enabled us to allow smooth operation of the events. I have great appreciation and gratitude to them for a job well done.

As always with population growth comes more crime and particularly with the employment situation. During 1991 Merrimack County Dispatch answered 5,902 telephone calls plus an additional 8,386 calls were answered directly at the Loudon Police Station. There were a total of 8,484 calls for service for the Loudon Police Department. The following is a breakdown of the activity for 1991:

DEPARTMENTAL ACTIVITY

Arrests:		Junk Yards	3
Felony	50	Domestic Disputes	38
Misdemeanors	316	Suicides	1
Traffic	85	Untimely Deaths	4
Accidents	73	Neighbor Disputes	5
M.V. Assists	162	Missing Persons	3
Building Checks	1,728	Missing Juveniles	8
Armed Robbery's	1	Juvenile Complaints	8
Burglarys	21	Minor In Possession	38
Thefts	40	Assist Other Depts.	215
Bad Checks	12	Open Doors/Windows	30
Arsons	6	Alarms	47
Sexual Assaults	2	Lost and Found	24
Simple Assaults	9	Civil Standby	23
Criminal Mischief	17	Suspicious Activity	6
Criminal Trespass	26	Suspicious Persons	31
Criminal Threatening	6	Suspicious M.V.	31

Disorderly Conduct	19	Animal Complaints	156
Drug Cases	19	Motor Vehicle Thefts	6
Harassment	26	Noise Complaints	19
Fatal M.V. Accidents	1	Firearm Complaints	11
O.H.R.V. Complaints	13		

MOTOR VEHICLE ACTIVITY

Speed	749	Registration	12
Highbeams	17	Oper. w/o Valid Lic.	13
Parking	18	Following too close	7
Headlights	245	Child Restraints	16
Stop Signs	46	Traffic Light	8
Misuse of Plates	30	Yield	6
Inspection	29	Exhaust	16
Taillights	76	Plates Missing	103
Unsafe lane change	44	Yellow Line	20
Plate Lights	118	Reckless Operation	4
View Obstruction	5	Oper. after Suspension	14
White Line	13	Brake Lights	17
Turn Violation	10		

The figures for this year show an increase not only in the number of crimes but also in their severity.

During the past year, a total of 73,000 cruiser miles were travelled on Loudon's primary and secondary roads in an attempt to reduce the number of potential criminal activities in this area. We are presently purchasing a new cruiser every two years through Capital Reserve.

Please remember we are your Police Department and are here twenty-four hours a day to serve you. If you believe a crime has been or is about to be committed, call the Loudon Police Department at 228-1631. If you see a crime being committed, call us immediately stating all information clearly. We depend on and appreciate your cooperation. We will once again in the coming year strive to serve you with the professionalism and integrity you deserve.

Sincerely,
Robert N. Fiske
Police Chief

LOUDON FIRE DEPARTMENT REPORT 1991

Following a memorable year in 1990 in which the Department marked its 50th anniversary, 1991 continued to be another landmark.

With the Fire Department housed in cramped and outmoded quarters, several replacement design approaches had been considered. Early in 1991 it was decided the town could not afford to build a conventionally framed building and the Building Committee began looking at what other fire departments had done to meet their needs. It was found a steel building would be more cost efficient.

An Article for a new fire station was rejected at Town Meeting and the Department was instructed to come back to a Special Town Meeting to be held on July 31st with a proposal for a facility containing both Fire and Police Departments.

An 11,600 square foot Loudon Public Safety Building was approved at the special meeting. The facility will house fire apparatus in four drive-through bays (5600 sq. ft.) in the center, with a 3,000 foot wing on each side for fire and police administration and support activities. The Building Committee and the project engineer feel the design will fulfill the Department's needs for a number of years to come.

Our new pumper, which was approved at the 1991 Town Meeting was delivered on December 20, 1991. This is the Department's first "custom" engine, an all aluminum, diesel Emergency One attack pumper featuring a 4-door cab fully enclosing four firefighters and an elevated pump console for safety and fire ground vision. It carries 1000 gallons of water and has a 1250 GPM pump.

Total responses for the year were 240, up 9% over last year. Major changes were an increase in chimney, outside, and vehicle fires and shorting utility wires. Motor vehicle accidents decreased for the second year. Average response time was 3.8 minutes.

Appliance Fires	1	Building Fires	4
Brush & Grass	13	Chimney Fires	10
Drills	6	Fire Alarm Activations	16
Investigations	5	Gas Leaks & Fuel Spills	2
Medical Aid	78	Mutual Aid	25
Non Permit Fires	1	Odors in Building	3
Outside Fires	11	Service Calls	2
Vehicle Accidents	26	Smoke Investigations	6
Vehicle Fires	12	Wires	19

The Department wishes to thank you for your support in enabling us to go forward with a much needed new facility. We hope to see you for a visit after we move in.

Respectfully,
Lyford A. Merrow, Fire Chief

LOUDON RESCUE SQUAD 1991 REPORT

Despite an overall increase in total Fire Department responses, the Rescue Squad actually had a slight decrease in responses for 1991. The review of responses showed decreases in Motor Vehicle Accidents and increases in Requests for Medical Aid. Out of a total 1991 count of 104 rescue responses, 26 were for vehicle-related rescue, a figure down 11 runs from 1990. Request for Medical Aid rose to 78 calls, up from 68 last year. Only 6 Cardiac Emergencies were noted this year. I hope that number continues to remain low.

The growth of the community and some local businesses tend to indicate that our level of activity will remain somewhat consistent. The squad members continue to crosstrain into other areas of the Fire Department or perhaps the other way around. In any case, EMT-trained personnel are likely to be found on any piece of Fire Apparatus in the Department not just on the Rescue Truck. This enables us to recognize and begin treatment of some injuries before the rescue can get there.

In the coming months you will be receiving a mailing from the Rescue Squad. The object of this mailing is twofold. First the squad has encountered a simple device that should enable us to find your house quicker during an emergency. Second, by selling these devices to you we will be able to raise funds towards the purchase of a new specialized rescue tool. The mailing will explain further so watch your mailbox.

The Loudon Rescue Squad thanks you for your support of all our past efforts and in advance for this coming year. Questions or comments may be directed in writing to P.O. Box 7032, Loudon, NH 03301 in care of Chief Merrow or myself or telephone me at 783-4836.

Sincerely,
Mark E. Johnson
Captain, Loudon Rescue

LOUDON ZONING BOARD OF ADJUSTMENT

The Loudon Zoning Board of Adjustment was involved with 14 cases in 1991. The case load consisted of 3 Special Exceptions, 9 Variances, 1 non-conforming use change and 1 appeal of an Administrative Decision.

Requests for side and front yard set-back variances are a growing concern for the board. Building permits are not currently required for auxiliary buildings such as garages or sheds and many of these structures are being built too close to property lines. Please check the appropriate regulations before constructing any auxiliary building to avoid costly delays or requirements to move these structures.

Members to the Board are currently appointed by the Selectmen.

The five permanent members are Roy Maxfield (Chairman), Bruce Mayberry (Vice Chairman), Jack Towle, Mark Bennett and Dave Germain. Our secretary is located in the village town offices. She is available to assist with applications or questions concerning our zoning ordinances and can be reached at 798-4540.

The ZBA meets on the fourth Thursday of each month at 7:30pm at the Loudon Police Station. If you wish to be on the agenda it would be helpful for you to contact our secretary prior to the meeting. All meetings are open to the public and anyone may attend.

I would like to thank all board members for their many volunteer hours attending meetings, work sessions and site visits during the year. I would also like to thank the Planning Board Members for their assistance and support. On behalf of all board members, I would also like to thank the residents who have appeared before the board for their cooperation and patience.

Respectfully Submitted,
Roy Maxfield, Chairman

Doris Berwick

We would like to take this opportunity to thank you for your dedicated service to the Loudon Planning Board since 1978, with several terms in the capacity of Chairperson. Major changes have occurred in our Town during these years. The impact which some of these changes could have had upon our way of life has been made more acceptable because of your farsightedness, your understanding of individual needs and the strength of your convictions. The people of Loudon thank you for your dedication to the responsibilities of this office.

LOUDON PLANNING BOARD REPORT 1991

During 1991 the Planning Board has experienced a mild year acting on 5 Subdivision applications which created a total of 11 new lots. This is a slight decrease in last years' report when the Board approved 15 new lots. However, there has been a major decrease in Site Development Applications during 1991 with the Board acting on 9 Site Development applications as compared to 17 applications in 1990. The Planning Board also acted upon 3 Boundary Line Adjustments.

The Board has dedicated many hours of volunteer time towards the Master Plan Update which is in a stage of completion. The Master Plan consists of a variety of new information pertaining to the town.

The Planning Board meets the third Thursday of each month at 7:30 P.M. at the Loudon Police Station in the village. If anyone wishes to be on the agenda for business they are welcome to contact the Planning Board Office at 798-4540, however, the meetings are open to the public and anyone wishing to attend may do so.

The Planning Board Members have dedicated many volunteer hours at Public Hearings, work sessions and site visits. I would like to take this opportunity to thank each and every one of them for their time and support during the past year.

As Planning Board Chairman and on behalf of the Board members, I would like to thank the residents of the town for their support and continued cooperation in contributing to making this Board a success.

Respectfully submitted,
Arthur McNeil, Chairman

MAXFIELD PUBLIC LIBRARY
TRUSTEES' REPORT

During these times of economic stress, the library has continued to be your safe haven. The number of patrons are increasing, 95 new families were added to our rolls in 1991.

According to the statistics outlined in Loudons' Master Plan, the library is substantially smaller in size and number of volumes for a town of our population. With this in mind, the Trustees have agreed that the basement of the library should be renovated for daily use. We feel this is an interim measure until a total expansion plan is developed in the near future. To date, one thoughtful donation has been made to the renovation fund by a former town resident.

The Library cannot exist without the continued efforts of it's many supporters. Special thanks are in order for The Friends of the Maxfield Library for all of their time and enthusiasm. The help of the P.T.O. is also greatly appreciated. The dedication of Librarian Nancy Hendy and her aids, Jean and Irene, are our most precious asset.

The Trustees look forward to the continued support of the townspeople in 1992.

Respectfully submitted,
Doug Mahoney
Michele York
Lisa Denningham

REPORT OF THE LIBRARIAN 1991

In 1991, the Maxfield Library worked to provide not only books to relax with, but also current and relevant reference sources. From the NADA "blue book" of automobile prices to job search aids to minutes from local board meetings, the Library's materials developed in answer to a wide range of needs. Interlibrary loans made up for what we didn't have as we borrowed 332 books from other libraries and loaned out 31 of our own.

Your generosity really made a difference in the number of new materials the Library had to offer. Half of the acquisitions for the year were from gifts or were purchased with fine and book sale money. Our thanks to everyone who brought in book donations or who gave some extra change with their fines or book sale items. We all benefit from those books that we could not have afforded on our current budget.

Our programs continue despite the limitations of the building's size. Although the weekly story hours and the December "Just-for-Kids Shopping Day" are the only activities that we can (just barely) accommodate *in* the Library, there are many events at other spots around town. The American Legion Post #88 generously allowed us to use their hall on four different occasions. Thanks to Friends' funding, storyteller Carolyn Parrott and her fifth grade students entertained the preschoolers with lively tales. Another program for our story hour fans featured Kathy Lowe-Bloch and Sharon Raymond and some unique ideas about ways for parents and children to share their enjoyment of music. The Friends' "Chocolate Festival" fund-raiser in May and the Summer Reading Program Awards Day, with over 100 in attendance, were also held at the Legion Hall. The Library is very grateful for the Legion's caring support.

The P.T.O., the Friends and the Library worked together in April on a National Library Week program attended by close to 200 children. Loudon Grade School Librarian, Mrs. Ellsworth did a fantastic job along with many volunteers as our book lover's "Scavenger Hunt" went on in the multipurpose auditorium. With the Friends' help, the Library took part in the P.T.O.'s Halloween party, the Congregational Church's Harvest Fair and Old Home Day. On that rainy Saturday in August, our cookie decorating booth was set up thanks to David Rice, Bob Hendy and Seth Hamilton. Vicki Whittemore drove our float with its First Amendment theme of "Celebrate Your Freedom to Read."

During the year, the Library hosted group visits from all the classes of the Loudon Grade School, the children from the Loudon Ridge

Kindergarten and Pre-School, the youngsters from the Congregational Church's Summer Day Camp and the Loudon Historical Society.

We hope to buy a computer for the Library this year. Linking up with the statewide network will be just one of the many advantages of automation. The Friends have been working hard to raise the money and expect to have what we need after raffling off their latest quilt. Come in, see it and buy some chances at the Library. In a rose and blue log cabin design, this quilt is definitely one of their best creations.

As our Capital Reserve fund grows, the Library gets closer to the day when its building expansion can begin and we can provide the space that the townspeople need for library resources. With a new heating system that is large enough to heat an addition, new carpeting, insulation and custom built bookcases, the building is being made as efficient and comfortable as possible. A basement renovation will give us a little more space to help get us by until the expansion is completed. When the Fire Department no longer leases the old station from the Library, options will be considered for the best interests of the townspeople and the Library's future needs.

Many thanks to Jean Nelson and Joan Malfait for dedicated work that goes beyond the hours they put in at the library. And a very special thank you to Irene Cadrette, our number one volunteer, Friend of the Library and all-around library supporter.

Respectfully submitted,
Nancy Hendy

LIBRARY HOURS

Mon. & Wed. 1-9, Fri. 9-4, Sat. 9-1
Closed Sat. in July & August
STORY HOUR every Wed. at 2:00 p.m.

RESOURCES

Book inventory December 31, 1991	8817
Volumes purchased from Town & Trust Funds	589
Volumes purchased from fines, fees & book sales	181
Volumes by gift	387
Periodicals by subscription	22
Periodicals by gift	4
Newspapers by subscription	1
Volumes discarded	575

CIRCULATION

Adult fiction	4076
Adult nonfiction	1672
Juvenile fiction	6625
Juvenile nonfiction	2202
Periodicals	388
Videos	2
TOTAL	14,965

Balance on hand December 31, 1990	$40.08
Fines	561.65
Lost/damaged book and out-of-town borrower fees	91.73
Gifts	13.71
Book sales	155.00
TOTAL	$862.17

EXPENDITURES

Books	$781.52
BALANCE on hand December 31, 1991	$80.65

MAXFIELD PUBLIC LIBRARY

FINANCIAL STATEMENT
OPERATING ACCOUNT/TRUST FUNDS
DECEMBER 31, 1991

Receipts

Balance on hand 1/1/92	$1408.74	
Trust Funds	2952.32	
Friends of Library	75.00	
P.T.O.	75.00	
		$4511.06

Expenditures

Meeting & Conferences	$96.00	
Building maintenance	65.00	
Cleaning service	84.00	
Magazines, books & newspapers	986.32	
Professional material	229.95	
Postage	51.51	
Library supplies	903.15	
Children's program	63.78	
Summer reading program	308.96	
Promotions & newsletters	40.42	
Mileage	376.00	
		$3205.09

Balance on hand 12/31/91

Checking account	$1305.97	
Encumbrances	750.00	
		$555.97

LOUDON HISTORICAL SOCIETY 1991

The Society met on a monthly basis from May through November with an average of 15 members in attendance. Meetings were held at the Loudon Town Hall with the exception of the May meeting which was held at the Court House Building and the November meeting which was held at the home of Mr. and Mrs. Richard Malfait.

Several noteworthy projects were undertaken by members of the Society this year. One of these was reproduction of the original town record book 1773-c. 1920 (375 pages). Five copies of the pages of this book were made on acid-free paper and are being leather-bound by Tom Ives of N.H. Bindery. Copies will be made available at the Town Offices and at the Library for use by the public, minimizing unnecessary handling of the original document. Plans are being made to reproduce and bind additional copies for sale by the Society.

The membership selected a design for a "Welcome to Loudon" sign which has been erected just south of Cascade Park. The artwork, construction and material were a gift from the Ives family.

A clean-up of the Town Pound and surrounding area, located on Youngs Hill Road near the Town Hall, was conducted. The Pound has a granite header over its entrance dated 1774, one year after incorporation of the town.

The July meeting was addressed by Nancy Hendy, our librarian, on recent improvements to The Maxfield Public Library and its services. This was followed in November by a visit to the Library by Society members for a tour of the facility given by Nancy and trustee Doug Mahoney. Refreshments were served.

Several members attended a regular meeting of the Canterbury Historical Society. We were invited to visit the Society's museum in June, opened especially for this visit, and more than 20 members enjoyed an impressive display of their accomplishments, complete with refreshments.

A very interesting original document was loaned to the Society by William Frost of Loudon. This is the manuscript of a presentation prepared in 1875 for the residents of town in honor of the National Centennial celebration. Since it was also approximately the centennial for the town, its was prepared in the theme of "The First 100 Years of Loudon." This document will be copied, as was the town record book, and made available at the library.

As noted in the report of last year, the Town Hall has been designated as an historic site and officially listed in the National Register of Historic

Places. A discrepancy regarding the official name, also noted in last year's report, has been resolved with the historic name being "Loudon Town Hall" with other names being listed as "Loudon Center Freewill Baptist Church", "Loudon Town House" and "Loudon Meeting House."

The Society has acquired some furniture and equipment: four display cases, a desk and chair donated by Richard Malfait, a free-standing American flag donated by Mr. and Mrs. Wilfred Ives in memory of their daughter, Susan. Also, the selectmen have made available the use of one of the town's safes for the storage of old documents. These items are located at the Loudon Town Hall.

The Society continues to be prevented from accomplishing its true purpose for existence: the collection, maintenance and display of historic artifacts, by the lack of a facility where these artifacts may be afforded the security which must be guaranteed to the persons or organizations who donate or loan them. Therefore, we are unable to accept items other than manuscripts which can be placed in the safe and occasionally displayed, even though several have been offered. The most promising resolution to this stalemate could be the designation of a portion of the soon-to-be-vacated fire station building as a Historical Museum. The members of the Society hope that the residents and officials of Loudon keep this thought in mind as decisions regarding the future use of the fire station are made.

Bob Ordway
Dick Malfait
Roger Maxfield
Members of the Board of Directors

CONSERVATION COMMISSION REPORT 1991

In 1991 the Conservation Commission oversaw the final segments of the Wetlands Restoration Project at the NH International Speedway, which resulted in a very satisfactory review by the State last fall.

A second project overview was the Commission's involvement in the E.S.M.I. Contaminated Soils Treatment Plant on Rte. 106. This required attendance to a number of Public Hearings, State Air Quality Commission Hearings, as well as Planning Board and Zoning Board Meetings.

The third and perhaps the most important undertaking by the Commission is the Land Conservation Investment Program. This is a project that has been ongoing for two years and has finally resulted in putting into Conservation Easement, two pieces of the Albert Bachelder property, as well as the donation by Mr. Bachelder of a 155-acre piece on Young Hill Road. This latter property includes a large wetland and an unusual upland Heron Rookery. This is a truly wonderful gift to the town.

Another project property which should come to close soon is an additional 80 acres on Upper City Road which will also be under Conservation Easement. Other properties involved at this time could result in the preservation of an additional 800 acres in conservation.

Finally, the commission continues to be involved in the oversight process of all Dredge and Fill Applications, which are required any time work is being done in a wetland, whether to put in ponds, culvert work or even timber cutting operations.

Respectfully,
Loudon Conservation Commission

LOUDON ECONOMIC DEVELOPMENT COMMITTEE REPORT 1991

A strong business/economic base is essential for the survival of a town whose primary source of revenue is property taxes. The purpose of the Economic Development Committee is to promote a business climate which supports the existing businesses in Town and attracts new businesses from outside Loudon.

In March, the Greater Concord Chamber of Commerce held a "Business/Government Meeting" in Loudon. Business leaders seized this opportunity to discuss issues and concerns which affect our business community. A follow-up meeting co-sponsored by the Loudon Economic Development Committee and the Chamber of Commerce is planned for 1992.

The following projects were developed in part to address the concerns raised during the "Business/Government Meeting."

Loudon's first "Business Directory" was researched, written and published by the Committee. The "Business Directory" gives consumers an easy reference for locating local businesses. The directory is ready for distribution.

The Committee developed a detailed map of the Commercial/Industrial District (C/I District). The map includes overlays which identifies those properties which contain wetlands or other bodies of water which may impair development. A list of all property owners within the C/I district is also now available. The map and property owners' list serves as a quick reference for anyone to easily identify properties which may be available for commercial/industrial development.

The Committee is preparing an application for the Federal Government requesting they establish a full time Post Office in Loudon. The process requires that the applicant must demonstrate a need for a Post Office and that the present level of service is not adequate to satisfy that need. Additionally, the application must include a commitment from the town to complete a street numbering system. The committee is working vigorously to complete the application.

The Town of Loudon brochure was distributed throughout the state by placing it in key locations. Commercial real estate agencies in the area were sent brochures with letters inviting their sales prospects to consider locating in Loudon.

Each year the business community is called upon to support our youth organization, local charities and special events. The Loudon Economic

Development Committee strongly encourages the citizens of Loudon to support your local businesses — Buy Local!

Respectfully submitted,

The Loudon Economic Development Committee
William Schultz, Chairman
James Dyment, Vice Chairman
Alan Cushing, Secretary
Allan Everson
Arthur Fillmore
David Powelson
Bruce Mayberry, Zoning Board Advisor
Gary Tasker, Planning Board Advisor
Art Monty, Conservation Committee Advisor

LOUDON RECREATION COMMITTEE 1991

The summer program for children ages 7-14 years was held at the Loudon Elementary School. 1991's director was Beth Piroso and her two assistants were Tony Byrne and Marlys Rich. In addition, we were very fortunate to have the talents of Eric Van Norden and Scott Bigwood, who served as volunteers. The skills of all staff members created a very successful experience for the children who attended. There was a final registration of 87 children with approximately 45 participating on a daily basis.

Highlights of the program included bus trips to NH state parks and beaches. A Loudon Fire Department trip, a contest for funniest home videos and an annual cookout were held. We thank everyone who supported the program this year.

The Homer LaBonte tennis program was again a major success with Andy Smith returning as our instructor. We quickly filled all the spots for youth and teens and provided two adult classes. We had a total of 48 participants. The adults were asked to help with the costs by paying a small fee for their instructional classes.

We plan on continuing both programs in 1992 for the residents of Loudon. Each spring a fieldwork day will be organized to cleanup the recreation area. This past spring all organizations who used the area participated. It was fun and successful.

We would like to look into providing adult recreation. This would include bus trips to Red Sox games, museums, and Quincy Market shopping. We ask anyone who can help on the committee to please contact a committee member. These programs are provided free of charge for your children and there is a need for volunteers to make it all happen year after year. Any additional programs must be accompanied by more help from the community, so please do what you can if you are interested.

Respectfully submitted,
Loudon Recreation Committee

COMPLIANCE/HEALTH OFFICER REPORT

This year I showed a considerable increase in my work load. I had a 16% increase in Compliance related activities which included handling daily complaints turned into the Selectmen's Office, inspections on new homes, and other violations of Town's ordinances. A major task taken on this year was tagging the many signs advertising businesses in town so that future signs may be recorded for compliance purposes. Due to the large decrease in building permits issued by the Selectmen's Office, the certificate of occupancies I issued decreased by 28%.

On the other hand, the Health related inspections and complaints increased by 28%. These cases include Day Care inspections, foster home inspection, restaurants, health related questions & complaints.

My yearly break down for 1991 is follows:

COMPLIANCE	
C.O.	21
Inspections	4
Non-compliance	22
Investigations	10
Cease & desist	2
Information	4
Totals	63

HEALTH	
Day care inspections	3
Foster home inspections	5
Health complaints	5
Restaurant inspection	2
Miscellaneous	3
Totals	18

Respectfully submitted,
Philip I. Mitchell
Compliance/Health Officer

REPORT OF THE TRUST FUNDS of the Town of LOUDON, NH

Date of Creat	Name of Trust Fund	Purpose of Trust Fund	How Invested	-%-	Balance Beginning Year	- - - - - New Funds Created
1890	Eliza E. Smith	Cem. Perp. Care	Con. Sav. Bank		100.00	
1908	Jeremiah Clough	Cem. Perp. Care	Con. Sav. Bank		150.00	
1909	Sargent Cemetery Fund	Cem. Perp. Care	Con. Sav. Bank		100.00	
1909	Mary Ann Willard	Cem. Perp. Care	Con. Sav. Bank	20%	25.00	
1927	Hattee Morse	Cem. Perp. Care	Con. Sav. Bank	80%	100.00	
1917	Sanborn & Huckins	Cem. Perp. Care	Con. Sav. Bank		100.00	
1918	Laura A. Clifford	Cem. Perp. Care	Con. Sav. Bank		100.00	
1925	Jeremiah F. Sargent	Cem. Perp. Care	Con. Sav. Bank		100.00	
1926	Myra Holt	Cem. Perp. Care	Con. Sav. Bank		100.00	
1927	Amos F. Currier	Cem. Perp. Care	Merr. Cty. Sav.		100.00	
1928	John Jones	Cem. Perp. Care	Con. Sav. Bank		200.00	
1930	Frank Batchelder	Cem. Perp. Care	Con. Sav. Bank		100.00	
1930	Jonathan R. Diamond	Cem. Perp. Care	Con. Sav. Bank		100.00	
1930	Ozni Hamblett	Cem. Perp. Care	Con. Sav. Bank		100.00	
1933	Samuel L. French	Cem. Perp. Care	Con. Sav. Bank		100.00	
1933	Irene A. Hamblett	Cem. Perp. Care	Con. Sav. Bank		100.00	
1933	Frank M. Ladd	Cem. Perp. Care	Con. Sav. Bank		100.00	
1933	Eldridge Wales	Cem. Perp. Care	Con. Sav. Bank		100.00	
1936	Gertrude Dickerman	Cem. Perp. Care	Con. Sav. Bank	14%	50.00	
1939	Iryna Foster	Cem. Perp. Care	Con. Sav. Bank	86%	300.00	
1939	Cora Brown	Cem. Perp. Care	Con. Sav. Bank		100.00	
1939	Harrington & Clough	Cem. Perp. Care	Con. Sav. Bank		300.00	
1939	Joseph E. Ross/ Mabel F. Smith	Cem. Perp. Care	Con. Sav. Bank		100.00	
1941	Hattee Lake	Cem. Perp. Care	Con. Sav. Bank		100.00	
1942	Chamberlain & Wiggin	Cem. Perp. Care	Con. Sav. Bank		200.00	
1944	Levi W. and Lucratus F. Sanborn	Cem. Perp. Care	Con. Sav. Bank		100.00	
1948	John B. Perkins	Cem. Perp. Care	Merr. Cty. Sav.		100.00	
1948	George Rowell	Cem. Perp. Care	Merr. Cty. Sav.		100.00	
1950	Ed S. & Abail Ordway	Cem. Perp. Care	Con. Sav. Bank		100.00	
1952	Perley W. Rowell	Cem. Perp. Care	Con. Sav. Bank		100.00	
1952	John & Silas Pearl	Cem. Perp. Care	Con. Sav. Bank		200.00	
1953	Alice Clough	Cem. Perp. Care	Con. Sav. Bank		200.00	
1953	Rollins & Rogers	Cem. Perp. Care	Con. Sav. Bank		100.00	
1953	George Griffin	Cem. Perp. Care	Con. Sav. Bank		100.00	
1954	Harry Turner	Cem. Perp. Care	Con. Sav. Bank		100.00	
1956	Idah N. Dahlgren	Cem. Perp. Care	Con. Sav. Bank		200.00	
1957	John Winslow	Cem. Perp. Care	Con. Sav. Bank		200.00	
1959	Edward Davis	Cem. Perp. Care	Con. Sav. Bank		100.00	
1962	Chas. & Sara Cate	Cem. Perp. Care	Con. Sav. Bank		100.00	
1963	War Memorial	Cem. Perp. Care	Con. Sav. Bank		100.00	
1964	David & Mary McKerley	Cem. Perp. Care	Con. Sav. Bank		200.00	
1965	Ernest Baldwin	Cem. Perp. Care	Con. Sav. Bank		100.00	
1965	Roscoe C. Lovering	Cem. Perp. Care	Con. Sav. Bank		100.00	
1965	Perley Ordway	Cem. Perp. Care	Con. Sav. Bank		100.00	
1972	George W. Smith	Cem. Perp. Care	Con. Sav. Bank		100.00	

for the Year Ending December 31, 1991

PRINCIPAL			INCOME				
Gains or Losses	With-drawals	Balance End Year	Balance Beginning Year	Income During Year	Expended During Year	Balance End Year	Principal and Interest
		100.00	146.57	13.77	40.00	120.34	220.34
		150.00	106.33	14.45	25.00	95.78	245.78
		100.00	23.26	6.89	5.00	25.15	125.15
		25.00	5.54	1.76	1.50	5.80	30.80
		100.00	26.53	7.04	8.00	25.57	125.57
		100.00	359.22	25.78	75.00	310.00	410.00
		100.00	561.87	36.97	45.00	553.84	653.84
		100.00	279.44	21.32	50.00	250.76	350.76
		100.00	28.20	7.20	8.00	27.40	127.40
		100.00	20.20	6.79	10.00	16.99	116.99
		200.00	30.44	12.90	10.00	33.34	233.34
		100.00	39.35	7.81	10.00	37.16	137.16
		100.00	166.25	14.94	30.00	151.19	251.19
		100.00	40.24	7.89	15.00	33.13	133.13
		100.00	8.47	6.07	5.00	9.54	109.54
		100.00	27.55	7.16	10.00	24.71	124.71
		100.00	13.82	6.36	0.00	20.18	120.18
		100.00	30.03	7.29	10.00	27.32	127.32
		50.00	18.82	5.36	7.00	17.18	67.18
		300.00	314.45	32.95	50.00	297.40	597.40
		100.00	55.36	8.71	15.00	49.07	149.07
		300.00	375.80	38.26	100.00	314.06	614.06
		100.00	22.75	6.88	8.00	21.63	121.63
		100.00	70.20	9.54	15.00	64.74	164.74
		200.00	48.26	13.90	15.00	47.16	247.16
		100.00	16.42	6.51	5.00	17.93	117.93
		100.00	38.23	7.79	10.00	36.02	136.02
		100.00	28.43	7.25	10.00	25.68	125.68
		100.00	77.17	9.92	10.00	77.09	177.09
		100.00	73.13	9.70	10.00	72.83	172.83
		200.00	281.62	26.90	45.00	263.52	463.52
		200.00	400.00	33.58	50.00	383.58	583.58
		100.00	59.46	8.96	15.00	53.42	153.42
		100.00	48.33	8.31	8.00	48.64	148.64
		100.00	48.32	8.31	8.00	48.63	148.63
		200.00	363.52	31.55	25.00	370.07	570.07
		200.00	307.68	28.36	50.00	286.04	486.04
		100.00	12.72	6.31	5.00	14.03	114.03
		100.00	15.26	6.45	6.00	15.71	115.71
		100.00	613.65	39.86	0.00	653.51	753.51
		200.00	38.07	13.34	10.00	41.41	241.41
		100.00	12.43	6.30	5.00	13.73	113.73
		100.00	12.44	6.29	5.00	13.73	113.73
		100.00	12.44	6.29	5.00	13.73	113.73
		100.00	14.92	6.43	5.00	16.35	116.35

Date of Creat	Name of Trust Fund	Purpose of Trust Fund	How Invested	-%-	Balance Beginning Year	New Funds Created
1976	Nola H. Robinson	Cem. Perp. Care	Merr. Cty. Sav.		100.00	
1985	R. F. McLaren	Cem. Perp. Care	Con. Sav. Bank		200.00	
1985	E. H. Colby	Cem. Perp. Care	Con. Sav. Bank		200.00	
1990	Melvin Bunker	Cem. Perp. Care	Con. Sav. Bank		200.00	
1953	Drake & Foster	Cem. Perp. Care	Con. Sav. Bank		100.00	
1958	Robert L. Mudgett	Cem. Perp. Care	Con. Sav. Passb. & C.D.		10,000.00	
			TOTALS		16,325.00	
LIBRARY FUNDS:						
1908	William Maxfield	Land			48,900.00	
1908	William Maxfield	Maxfield Library	NH Sav. Bank		4,015.70	
1908	William Maxfield	Maxfield Library	Con. Sav. Bank		2,151.46	
1908	William Maxfield	Maxfield Library	Merr. Cty. Sav.		511.70	
1961	William Maxfield	Maxfield Library	Puritan Fund		39,759.10	
			TOTAL		95,337.96	
MISCELLANEOUS FUNDS:						
1907	Fernald Fund	Town Poor	Con. Sav. Bank		161.21	
1948	Veterans Affairs Comm.		Con. Sav. Bank		276.79	
1964	Sanborn Trust	School Eq. Study	Con. Sav. Bank		1,000.00	
1985	Homer F. Labonte Rec. Tennis Fund	For Tennis	NH Sav. Bank Money Market		3,150.00	
1988	Loudon Rec. Fund	Maintenance of Athletic Field	Con. Sav. Bank		3,000.00	1,000.00
			TOTALS		7,588.00	1,000.00
CAPITAL RESERVE FUNDS:						
1985	Loudon Rec. Fund		Con. Sav. Bank Money Market		10,159.22	
1959	Highway Department	Equipment	Con. Sav. Bank Savings & C.D.		59,507.64	30,000.00
1963	Fire Department	Equipment	Con. Sav. Bank C.D. & Savings		97,238.66	30,000.00
1982	Police Department	Cruiser	Con. Sav. Bank		10,076.19	8,000.00
1973	Library Improvement Fund		Merr. Cty. Sav.		50,238.63	10,000.00
1986	Solid Waste		New Dartmouth/ 1st NH Bank		99,944.92	15,000.00
1987	Bridge Fund	Const. & Repair	Horizon Bk. Trst		22,475.86	20,000.00
			TOTALS		349,641.12	113,000.00
			GRAND TOTALS		468,892.08	114,000.00

PRINCIPAL			INCOME				
Gains or Losses	With-drawals	Balance End Year	Balance Beginning Year	Income During Year	Expended During Year	Balance End Year	Principal and Interest
		100.00	67.89	9.46	15.00	62.35	162.35
		200.00	34.74	13.12	7.50	40.36	240.36
		200.00	34.75	13.11	7.50	40.36	240.36
		200.00	9.53	11.70	8.00	13.23	212.23
		100.00	18.27	6.62	6.00	18.89	118.89
		10,000.00	1,530.07	789.23	1,177.68	1,141.62	11,141.62
		16,325.00	6,988.44	1,449.64	2,076.18	6,361.90	22,686.90
		48,900.00	0.00	0.00	0.00	0.00	48,900.00
		4,015.70	0.00	210.40	210.40	0.00	4,015.70
		2,151.46	0.00	120.44	120.44	0.00	2,151.46
		511.70	0.00	28.82	28.82	0.00	511.70
		39,759.10*	511.50	2,571.70	2,571.70	511.50	40,270.60
		95,337.96	511.50	2,931.36	2,931.36	511.50	95,849.46
		161.21	386.55	30.60	0.00	417.15	578.36
		276.79	475.72	42.04	0.00	517.76	794.55
		1,000.00	586.73	80.61	168.00	499.34	1,499.34
		3,150.00	1,146.27	241.67	0.00	1,387.94	4,537.94
		4,000.00	164.13	188.10	0.00	352.23	4,352.23
		8,588.00	2,759.40	583.02	168.00	3,174.42	11,762.42
		10,159.22	0.00	578.25	0.00	578.25	10,737.47
	(43,413.72)	46,093.92	5,334.52	3,167.86	8,502.38	0.00	46,093.92
	(126,215.04)	1,023.62	27,849.28	8,260.68	36,109.96	0.00	1,023.62
		18,076.19	755.09	624.16	0.00	1,379.25	19,455.44
		60,238.63	6,939.44	3,962.52	0.00	10,901.96	71,140.59
		114,944.92	13,319.47	8,080.18	0.00	21,399.65	136,344.57
		42,475.86	1,594.86	1,727.42	0.00	3,322.28	45,798.14
	(169,628.76)	293,012.36	55,792.66	26,401.07	44,612.34	37,581.39	330,593.75
	(169,628.76)	413,263.32	66,052.00	31,365.09	49,787.88	47,629.21	460,892.53

Francis Tewksbury
Roger N. Dow
Jack B. Willis
Trustees of the Trust Funds

*Value at 12/31/91 = (3103.847/Share × 14.14) = $43,888.40

HARDY ROAD VILLAGE DISTRICT
The State of New Hampshire

WARRANT

To the inhabitants of the Hardy Road Village District in the County of Merrimack and State of New Hampshire who are the legal residents and qualified to vote within said District.

You are hereby warned and notified that the Annual Meeting will be held at Paul and Nancy Lehoullier's home in said Hardy Road Village District on January 4, 1992 at 7:30 p.m.

The meeting is called to act and vote upon the following subjects:

Minutes of 1991 Annual Meeting
Commissioners' Report for 1991
Treasurer's Report for 1991
To vote for Officers for 1992
To vote for the Budget for 1992 of $3,000
To vote to give Commissioners the right to borrow up to 80% on anticipated taxes.
To discuss safety concerns on the road
And any other business

Given under our hand and seal, this 7th day of December in the year 1991.

Alan Cleland
Terrance O'Brien
Philip Webster
Commissioners

A true copy attest.

HARDY ROAD VILLAGE DISTRICT
PROPOSED BUDGET FOR 1992

Plowing	$1,000
Sanding	500
Salt	45
Road Work	1,080
Bonding	120
Interest	170
Newspaper announcements	55
Misc.	30
TOTAL PROPOSED BUDGET	$3,000

HARDY ROAD VILLAGE DISTRICT
Loudon, New Hampshire 03301

TO WHOM IT MAY CONCERN:

At the Hardy Road Village District Annual Meeting held on Jan. 4, 1992 it was unanimously voted (yeas = 15, neas = 0) to use the 1991 carryover of $377.93 to supplement the 1992 road repair budget, specifically to retar the head of Hardy Road, where it joins Oak Hill Road.

Patricia Garvin, Clerk

HARDY ROAD VILLAGE DISTRICT BUDGET

BUDGET FOR 1992

Appropriations or Expenditures	1991 Actual Expenditures Prior Year	1992 Commissioner's Budget Current Year	Appropriation Voted at Prect. Meet.
Snowplowing & Sanding	$1,700.00	$1,500.00	$1,500.00
Work on Hill & Road	918.92	1,080.00	1,080.00
Newspaper ad	28.06	55.00	55.00
Bonding	116.00	120.00	120.00
Salt & Sand Barrels	0.00	45.00	45.00
Bank Service Charge	20.00	0.00	0.00
Interest	153.47	170.00	170.00
Miscellaneous	30.00	30.00	30.00
TOTALS	$2,966.45	$3,000.00	$3,000.00

Commissioners
Philip Webster, Alan Cleland, Terry O'Brien

FINANCIAL REPORT — BALANCE SHEET

ASSETS

Cash on hand January 1, 1990	$ 281.28
Amounts Due from Town	3,000.00
Amounts Due from Bank	2,400.00
Interest Earned	63.10
GRAND TOTAL	$5,744.38

LIABILITIES

Sanding & Snowplowing	$1,700.00
Work on Hill	918.92
Newspaper ad	28.06
Bonding	116.00
Bank Service Charge	20.00
Interest	153.47
Miscellaneous	30.00
Bank Loan	2,400.00
TOTAL LIABILITY	$5,366.45
Surplus	377.93
GRAND TOTAL	$5,744.38

1991 VITAL STATISTICS

Since the 1977 Legislature has enacted the laws that govern access to vital records it is recommended that we do not include items of a personal and confidential nature, therefore, I have used the guidelines suggested by the Registrar of Vital Records, in the preparation of these reports.

Eileen F. Maxfield
Town Clerk, Loudon

MARRIAGES REGISTERED
IN THE TOWN OF LOUDON, N.H.
FOR THE YEAR ENDING DECEMBER 31, 1991

DATE	NAME AND SURNAME OF GROOM AND BRIDE	PLACE OF RESIDENCE
01/11/91	Sylvester DeMaggio	Northwood
	Deanne Lucieri	Loudon
01/12/91	Edmond Guillaume Pouliot	Loudon
	Nina Lee Beaudoin	Loudon
02/16/91	Michael J. Vautour	Bellillile
	Angelique C. Bell	Loudon
02/24/91	John H. Ellsworth	Loudon
	Cheryl E. D. Bucknam	Loudon
04/06/91	Robert H. Hayward	Loudon
	Jennifer L. Sears	Loudon
04/27/91	Gary S. Tasker	Loudon
	Roxanne L. Dupont	Loudon
05/04/91	James V. Leonard, Jr.	Loudon
	Victoria A. Palmer	Concord
05/04/91	Timothy J. Simpson	Northboro
	Kathy J. Morin	Loudon
05/11/91	Arthur W. Aznive	Concord
	Aimee C. French	Contoocook
05/11/91	Philip J. Denoncourt	Concord
	Kellie C. Johnson	Loudon
05/13/91	Nathan W. Durling	Loudon
	Donna M. Sankey	Contoocook
06/01/91	Steven K. Jackson	Loudon
	Mary-Ann Osborne	Loudon
06/08/91	Christopher B. Lane	Loudon
	Michelle M. Dow	Loudon
06/08/91	Stephen R. Sacco	Loudon
	Lisa M. Fauteux	Loudon
06/15/91	Steven O. Blodgett	Loudon
	Gail J. Hilliker	Loudon
06/22/91	David M. Arsenault	Loudon
	Jacqueline E. LeBlanc	Loudon
06/23/91	Terry S. Lee	Loudon
	Barbara E. Allen	Loudon
07/27/91	Kenneth L. Peirce, III	Loudon
	Connie L. Hughes	Loudon

07/27/91	Steven Gordon Brown	Loudon
	Mary Jean Yost	Loudon
08/04/91	David M. Saxby, Jr.	Loudon
	Jody Nolin	Loudon
08/10/91	Albin Robbins, Jr.	Loudon
	Mary B. Robbins	Concord
08/10/91	Donald N. Watterson	Loudon
	Brenda J. Carter	Loudon
08/10/91	Clifford W. Zukowski	Loudon
	Joni Letourneau	Loudon
08/17/91	Jason A. Witham	Loudon
	Lisa J. Davis	Loudon
08/24/91	Kenneth J. LaValley	Penacook
	Dorothy A. Horgan	Loudon
08/31/91	Bruce M. Gassett	Loudon
	Helene M. Keyser	Loudon
09/07/91	David B. Herrick	Loudon
	Heidi Jo Freese	Loudon
09/28/91	Van J. Gilder	Brockton, MA
	Lynn Schauwecker	Brockton, MA
09/28/91	Paul M. Washburn	Loudon
	Marie E. Paul	Loudon
10/05/91	Bryant G. Raney	Loudon
	Sarah J. Dodge	Penacook
10/05/91	Richard J. McGrath	Manchester
	Tracy A. Parrish	Loudon
10/11/91	Richard C. Latham	Loudon
	Deborah D. Boomhower	Loudon
10/12/91	Paul J. Stearns	Loudon
	Sandra G. Reeves	Loudon
10/12/91	Gary D. Mailhot	Loudon
	Veronica D. Whitten	Concord
10/13/91	David M. Stewart	Loudon
	Barbara G. Heggie	Loudon
10/19/91	Jeremy J. Chesley	Loudon
	Tammy L. Eliasen	Loudon
11/01/91	Allan D. GLover	Loudon
	Sharon L. Moore	Loudon
11/02/91	Michael H. Souther	Concord
	Tracy L. Dickinson	Loudon

12/07/91	Christopher Davis	Loudon
	Bonnie L. Reynolds	Loudon
12/14/91	James Wilcott Sr.	Loudon
	Linda Wilcott	Loudon

I hereby certify that the above return is correct according to the best of my knowledge and belief.

Eileen F. Maxfield
Town Clerk

BIRTHS REGISTERED IN THE TOWN OF LOUDON, NEW HAMPSHIRE
FOR THE YEAR ENDING DECEMBER 31, 1991

DATE	PLACE	NAME OF CHILD	NAME OF FATHER	NAME OF MOTHER
01/02/91	Concord	Heather M. Durling	Nathan Durling	Donna Durling
01/07/91	Concord	Evan G. Flewelling	Gere Flewelling	Linda Flewelling
01/08/91	Concord	Ian J. Landry	Robert Landry Jr.	Karen Landry
01/10/91	Concord	Rachel E. Bouchard	Timothy Bouchard	Judy Bouchard
01/23/91	Concord	Kate E. Lizotte	Ned A. Lizotte	Jeannette Lizotte
02/02/91	Concord	Guy T. Murgo III	Guy T. Murgo Jr.	Nicole Murgo
02/03/91	Concord	Keith J. McCormack	Mark McCormack	Gina McCormack
02/04/91	Concord	Anna V. Whitehouse	Peter Whitehouse	Sara Whitehouse
02/05/91	Concord	Margaret M. Jones	Wesley Jones	Kathleen Jones
02/06/91	Concord	Rachael M. Dickerson	Ralph Dickerson	Debra L. Dickerson
02/08/91	Concord	Christopher J. Clukay	Alan Clukay	Leslie Clukay
02/13/91	Concord	Patrick G. Bousquet	David Bousquet	Dana Bousquet
02/18/91	Hanover	Oliver L. Fifield	Stephen Fifield	Betty Fifield
02/19/91	Concord	Aaron D. Meeken	David Meeken	Kira Meeken
02/21/91	Loudon	Graham S. Anderson	Robert Anderson	Wanda Anderson
02/22/91	Concord	Chad E. Owen	Donnie Owen	Nancy Owen
02/23/91	Concord	Jared K. Austin	Barry Austin	Christina Austin
02/25/91	Concord	Katrina Hermanns	Steffen Hermanns	Alison Hermanns
03/10/91	Concord	Chelsea E. Marquis	Scott Marquis	Christina Marquis
03/13/91	Concord	Nicholas M. Moore	Michael Moore	Cheryl Moore
03/13/91	Concord	Ryan A. Moore	Michael Moore	Cheryl Moore
03/14/91	Hanover	Danielle M. Marchand	Robert Marchand	Susan Marchand

DATE	PLACE	NAME OF CHILD	NAME OF FATHER	NAME OF MOTHER
03/17/91	Manchester	Laurynn E. Chalifour	Kenneth Chalifour	Tamara Chalifour
03/25/91	New London	Steven H. Clavett	Jeffrey Clavett	Jodie Clavett
04/02/91	Concord	Jeremiah L. J. Fortier	James Fortier	Pamela Fortier
04/16/91	Manchester	Pamela M. Jewell	Michael Jewell	Janice Jewell
04/16/91	Concord	Zoe Skibbie	Michael Skibbie	June Adinah
04/24/91	Concord	Meagan E. Drew	Scot Drew	Cynthia Drew
04/25/91	Concord	Tyler J. Young	James Young	Donna Young
04/27/91	New London	Stephanie Harbour	Bob Harbour	Carol Harbour
05/03/91	Franklin	Michael J. McAlister	Michael McAlister	Concetta McAlister
05/09/91	Concord	Samantha Dion	Robert Dion II	Kelly Dion
05/17/91	Concord	Matthew Duhaime	Shane Duhaime	Vicky Duhaime
05/31/91	Concord	Melanie Seavey	Paul Seavey	Vicki Seavey
06/14/91	Concord	Travis M. Pelletier	Rosaire Pelletier, Jr.	Joellyn Pelletier
06/19/91	New London	Evan Nadeau	Philip Nadeau	Ruth Nadeau
06/22/91	Concord	Kayla Jordan	David Jordan	Marianne Jordan
06/24/91	Concord	Megan French	Gary French	Diane French
07/03/91	Concord	Charielle S. R. McLaughlin	Gary McLaughlin	Froann McLaughlin
07/06/91	Concord	Alexandra Delorie	Paul Delorie	Jacqueline Delorie
07/07/91	Derry	James Polito		Patricia Polito
07/22/91	Concord	Matthew A. Palmer	Mark Palmer	Maureen Palmer
07/28/91	Concord	Ashley L. Arbour	Brian Arbour	Patricia Arbour
07/28/91	Concord	Zachary N. Brackett	Mark Brackett	Anne Brackett
08/10/91	Concord	Bradley D. Caldwell	Bruce Caldwell	Kimberly Caldwell
08/12/91	Concord	Lauren K. Goldthwaite	Douglas Goldthwaite	Jane Goldthwaite
08/13/91	Laconia	Kirah M. Fogg	Kenneth Fogg	Sandra Fogg
08/14/91	Concord	Zachary H. Edwards	Bruce Edwards	Dorothy Edwards
08/15/91	Concord	Cameron O'Neil Hayden	Peter Hayden	Heather Hayden

08/17/91	Concord	Alexander C. Orsini	David Orsini	Lori Orsini
08/19/91	Concord	Andrew R. Jenkerson	Chris Jenkerson	Sandra Jenkerson
08/19/91	Concord	Chelsea C. Scarlett	Kevin Scarlett	Pamela Scarlett
09/04/91	Concord	Nicholas Berwick	Jay Berwick	Deborah Berwick
09/14/91	Concord	Katelynn Mancini	Donald Mancini	Carol Mancini
09/17/91	Concord	Matthew L. Swett	Brian Swett	Denise Swett
09/24/91	Concord	Kaleigh C. Denoncourt	Philip Denoncourt III	Kellie Denoncourt
09/24/91	Concord	Jon W. Reed	Wesley Reed	Suzanna Reed
09/25/91	Concord	Seamus M. McGuire	Michael McGuire	Regina McGuire
10/03/91	Manchester	Gregory A. Hood	Jeffrey Hood	Jeannine Hood
10/20/91	Dover	Whittaker D. I. Cole	Douglas Cole	Jane Iarussi
10/20/92	Concord	Thadeus J. Wells	Darren Wells	Paula Wells
10/23/91	New London	Gavitt J. Kerkel	Jon Kerkel	Vicki Kerkel
10/28/91	Concord	Christine R. Emerson	Raymond Emerson	Shelby Emerson
11/02/91	Concord	Tyler I. Blais	Wayne Blais	Diana Blais
11/04/91	Concord	Brooke R. O'Neil	Francis O'Neil	Lisa O'Neil
11/07/91	Concord	Hannah D. Hilyard	Scott Hilyard	Susan Dennis
11/12/91	Concord	Jessica J. Bullock	Todd Bullock	Diane Bullock
11/16/91	New London	Mathew C. Bobola	Chester Bobola, Jr.	Laura Bobola
11/16/91	New London	Megan K. Bobola	Chester Bobola, Jr.	Laura Bobola
11/26/91	Loudon	Jeremy S. Ludwick	Stephen Ludwick	Cynthia Ludwick
12/03/91	Concord	Jennifer M. Wayman	Shawn Wayman	Sharon Wayman
12/09/91	Concord	Kimberly A. Gunn	Timothy Gunn	Susan Gunn
12/16/91	Concord	Amanda L. Hodder	Robert Hodder	Wendy Hodder
12/18/91	Concord	Patrick R. Smith	Neil Smith	Stephanie Smith
12/26/91	Concord	Britney S. Streeter	Robert Streeter	Sharon Streeter

I hereby certify that the above return is correct according to the best of my knowledge and belief.

Eileen F. Maxfield
Town Clerk

DEATHS REGISTERED IN THE TOWN OF LOUDON, NEW HAMPSHIRE
FOR THE YEAR ENDING DECEMBER 31, 1991

DATE	PLACE	NAME OF DECEASED	NAME OF FATHER	NAME OF MOTHER
08/12/90	Loudon	Everett O. Dow	Oscar Dow	Zilla Pease
01/11/91	Concord	William F. Duhaime Jr.	William Duhaime Sr.	Margaret Cushing
01/28/91	Loudon	Pauline Y. Knowlton	Herbert Meader	Alta Vickery
02/01/91	Loudon	Marion L. Sanborn	George Elliott	Jessie Hawes
03/25/91	Concord	Beulah E. Green	Israel Willard	Georgie McClary
04/01/91	Concord	Rodney W. Currier	William Currier	Rose Townes
04/06/91	Loudon	Lester P. Bathchelder	Otis Batchelder	Olive Demeritt
05/09/91	Concord	Mabel A. Prentiss	Joseph Giddis	Philomene Cadarette
05/27/91	Concord	Bertha Beck	Unknown	Unknown
06/01/91	Loudon	Sandra J. Quint	Robert O'Connell	Jeanette Carlson
06/14/91	Concord	Gertrude Muzzey	Charles Welch	Josephine Griffin
06/22/91	Concord	Chesley W. Hayward	Walter Hayward	Mattie Hayward
07/28/91	Concord	Carl Lorentzen	Adolph Lorentzen	Margaret Barton
07/30/91	Loudon	Paula E. Burns	Willis Tucker	Minnola Roberts
08/20/91	Manchester	Carl W. Benson	Charles Benson	Pauline Falvey
08/26/91	Loudon	Thomas W. Partch	David Partch	Susan Simonds
09/26/91	Loudon	Bertha L. Mulkhey	Arthur Marston	Flossie Flanders
10/27/91	Loudon	Daniel R. Sullivan	Daniel Sullivan	Catherine Orlinski
11/16/91	Loudon	Muriel S. Wyman	John Sowers	Jessie Oliver
12/07/91	Loudon	Roger Gendron	Wilfred Gendron	Alphonsine Demers

I hereby certify that the above return is correct according to the best of my knowledge and belief.

Eileen F. Maxfield
Town Clerk

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